

HEADQUARTERS
United States Army, Europe
And Seventh Army, Unit 29351
APO AE 09014

USAREUR Regulation
NO. 715-33

Procurement
USAREUR Governmentwide Purchase Card (GPC) Program

FOR THE COMMANDER:

DISTRIBUTION:
COMMAND LEVEL B

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History. This is a new publication.

Summary. This regulation prescribes policies, guidance, responsibilities, and procedures associated with the use of the Governmentwide commercial purchase card (GPC) program for the acquisition of commercially available goods and services including construction valued within the simplified acquisition threshold. The Principal Assistant Responsible for Contracting (PARC) is designated as the USAREUR Proponent of the program, pursuant to the Army Federal Acquisition Regulation Supplement (AFARS) Subpart 5113.2. Card maintenance and property accountability are established, as are pertinent purchasing prohibitions within specific area disciplines requiring pre-approval.

Applicability. This regulation applies to U.S. Army organizations, units, and activities in Europe that participates within USAREUR's Government Purchase Card Program.

This regulation supersedes U.S. Army Contracting Command, Europe, SOP NO. 22 dated 07 OCT 1996, subject: Standing Operating Procedures for IMPAC Usage

Supplementation. Supplementation of this regulation and the establishment of local forms are prohibited except upon approval of the Chief, Policy Division, HQ USAREUR Principal Assistant Responsible for Contracting (PARC). Proposed supplements will be justified in writing and submitted for approval to Cdr, USACCE, ATTN: AEUCC, Unit 29331, APO AE 09266-0509.

Suggested Improvements. The proponents of this regulation are the PARC (policies and over-all implementation); Deputy Chief of Staff for Resource Management (DCSRM), USAREUR (financial management authorization); Deputy Chief of Staff for Logistics (DCSLOG), USAREUR (property accountability); and the Deputy Chief of Staff (DCSIM), USAREUR (information mission assets). Users are invited to send comments or suggested improvements using DA Form 2028 (Recommended Changes to Publications and Blank Forms) to HQ USAREUR PARC, ATTN: AEAPR-PA-PL.

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1. Purpose.

a. This regulation prescribes policies, guidance, responsibilities, and procedures for the acquisition of commercially available supplies or services, including construction valued within the simplified acquisition threshold here within United States Army, Europe and Seventh Army (USAREUR).

b. The Government-wide commercial purchase card (GPC) program, also known throughout the Department of Defense as the International Merchant Purchase Authorization Card (I.M.P.A.C), delegates procurement authority with stated limitations, in writing, the scope of the authority to be exercised.

c. The USAREUR GPC Program delegates procurement authority for authorized, approved purchases valued within the following thresholds:

1) Micro-purchase Threshold Authority. Purchases valued at or below the micro-purchase threshold (\$2,500 or less; \$2000 for construction).

2) Expanded Authority. Purchases value exceeding \$2,500 up to \$25,000 outside of the Continental United States (OCONUS).

3) Ordering Officer Authority. Purchases valued at or below \$50,000, via placing orders (if authorized in the contract) for supplies and services covered by Indefinite-Delivery (ID) contracts and Federal Supply Schedules (FSS).

2. Authority.

a. Executive Order 12352 on Federal Procurement Reforms set forth requirements for federal agencies to establish programs for reducing administrative costs and other burdens that the acquisition processes may impose on the Federal Government and the private sector.

b. The Federal Acquisition Streamlining Act (FASA) of 1994 established the I.M.P.A.C. for use in purchasing and/or paying for authorized commercially available supplies, services, or construction.

c. I.M.P.A.C. hereinafter will be referred to as the Governmentwide commercial purchase card (GPC).

3. Applicability.

a. This regulation applies to all U.S. Army units, organizations, and activities in Europe participating within the USAREUR GPC Program.

b. The procedures contained in this regulation are applicable to appropriated funds purchases. Purchase procedures do not apply to Non-appropriated Fund Instrumentalities (NAFIs). Authorized NAFI personnel must use the Government purchase card in accordance with the Army-wide SOP for U.S. Army NAFIs.

4. Background.

a. Since 1989, the General Services Administration (GSA) has been contracting for purchase card services for Federal offices and agencies. The Government purchase card is an internationally accepted VISA purchasing card. The card bears the Great Seal of the United States along with a restricted use designation "For Official Use Only."

b. The GPC Program achieves government-wide savings by reducing administrative lead times and costs associated with the purchasing process of commercially available goods and services, while streamlining payment procedures. The card has built in safeguards and management controls to minimize misuse.

c. The purchase card empowers non-procurement and procurement personnel within USAREUR with a simple, easy method of purchasing minimum Government mission requirements authorized by law or regulation.

d. Procurement personnel with appropriate training and experience may be authorized to use the card up to \$999,999.99 for payment purposes when all statutory and regulatory requirements are met.

5. General GPC Program Information.

a. The effective operation of USAREUR's GPC Program is designed around the relationships of appointed key program officials who compose a team and play a critical role in assuring the integrity of the purchasing process.

b. Any U.S. Government employee, military or civilian including local nationals, may be selected and appointed as a GPC program officials. The appointed officials are agency or organization program coordinators, cardholders, approving officials, purchase card certifying officers, and billing officials.

c. The Under Secretary of Defense for Acquisition Technology oversees the GPC with the DoD. The Assistant Secretary of the Army (Acquisition Logistics and Technology) implements and develops policies for use of GPC in the Army. The Assistant Secretary of the Army (Financial Management) implements and develops finance and accounting policies for use of GPC.

d. The DoD Joint Purchase Card Program Management Office administers the GPC to the military services and federal agencies. The program office reports to the Deputy Secretary of Defense and other senior officials within the Department. The program office official web site is <http://purchasecard.saa.lt.army.mil>. This site provides, program updates, statistical information, policy letters, payment and delinquencies status on the purchase card program for all DoD agencies.

6. Policies.

A. Purchase Card Guidelines.

1) The Government purchase card shall be used to purchase and/or pay for commercially available supplies, services, and equipment to fulfill unit, organizations and activity's minimum immediate mission requirements.

2) The Army's policy encourages delegation of procurement authority to the lowest possible level. Commanders and Activity Directors determine what the lowest level is within the organization. Only those personnel with a continuing need to purchase goods or services as part of job responsibility should be an appointed program official.

3) The GPC shall be the preferred method to purchase and pay for micro-purchases (all requirements \$2,500 and below, \$2,000 for construction). Any purchase requests submitted to the Contracting Offices valued at \$2,500 and below must have a written justification attached explaining why the requirement cannot be purchase with the card and signed at the Commander or the Director's level.

4) The use of the card constitutes obligation and expenditure of appropriated funds. The advent of the purchase card did not abrogate funding rules established by statute, Congressional direction, Comptroller General Decisions and Army policies. As a general rule, if

appropriated funds were not legally available for a purchase before the purchase card, funds are not legally available now.

5) Non-procurement personnel with an approved delegation of authority may use the purchase card as a purchase and or payment instrument for supplies, services (to include non-personal services), and equipment.

6) Procurement personnel with appropriate training and experience may be authorized to use the purchase card up to \$999,999 as a method of payment on orders placed against contracts when contract provisions permits purchase card use and all statutory and regulatory requirements are met.

7) Purchase cards shall be issued only to USAREUR appointed personnel (also known as Cardholders). The cardholder is authorized and trained, pursuant to USAREUR procedures on the GPC Program.

a. Cardholders may not re-delegate their authority, or allow another person to use the card. Neither shall a cardholder sign (ratify) a purchase made by someone else.

b. The card is issued in the cardholder's name and the imprints on the front displays the great seal of the U.S. with the words "United States of America" to avoid being mistaken for a personal credit card.

8) Contracting Officers **shall not issue** purchase cards to contractors. Contractors requiring a purchase card under a cost-reimbursable type contract shall submit their request to the contracting officer for that reimbursable contract who will determine whether they are eligible to be issued a purchase card under contracting rules. The contractor will then file a Request for Eligibility Determination with the GSA SmartPay Contracting Officer.

9) Purchases made with the card shall be "For Official Use Only." Cardholders shall advise the vendor/merchant of this official capacity at the time of the purchase transaction and that the purchase is exempt from federal, state and local taxes.

B. Delegation of Authority.

1) The Chiefs, Regional Contracting Offices, or Commander, Wiesbaden Contracting Center may delegate procurement authority in accordance with Army Federal Regulation Supplement 13.9002 (2) and (3) within USAREUR.

2) Delegated appointments will be given in writing stating authority, limitations and responsibilities for the

appointee. See Attachment A for sample of appointment letters.

C. Conditions for Use of the GPC.

1) The total amount of a single purchase to be paid for using the card may be comprised of multiple items, but cannot exceed the authorized single purchase limit. Purchases will be denied if the authorized single purchase limit is exceeded. Payment for purchases is not to be "split" in order to stay within the single purchase limit. See Appendix F.

2) All supplies or services purchased over the counter to be paid for using the purchase card must be immediately available and involve a single delivery at the point of sale. No back ordering is allowed.

3) All supplies purchased by telephone order or via the world wide web must be delivered by the vendor within the 30 day billing cycle. The order shall not be placed without this assurance. All items purchased during one telephone transaction must be delivered in a single delivery. If an item is not immediately available, no back ordering is allowed.

4) All non-expendable, sensitive, pilferable supplies must be approved for purchase by the appropriate organization's Property Book Office in writing prior to use of the card.

5) When making a purchase with the card, the cardholder shall inform the vendor that the purchase is for "Official U.S. Government Use Only," and is not subject to state or local sales tax. The card is imprinted on the front with "US Government Tax Exempt" for clarification. See guidance and procedures at Appendix E for tax relief within Europe.

D. Authorized Uses of the Purchase Card.

1) Supplies, services and equipment \$2,500 or less.

2) Non-personal Services. Non-personal services are further divided into recurring and non-recurring services.

a. Recurring Services are those that are performed at regular intervals and have a demand that can be predicted on an annual basis predicated on actual use (i.e. janitorial services, laundry service) or whose demand can be predicted based on a project average use (i.e. maintenance services. NOTE: If the requirement is for recurring services that exceed \$2500 a year, it is in the best

interest of the Government to obtain contractual coverage for that service through the contracting office.

b. Non-recurring Services are those that involve on-time or irregular services (i.e. foreign language translation services not needed on a regular interval). These "as needed" services may be purchased up to the \$2500 limit.

3) Method of Payment. Procurement personnel and authorized cardholders may use the purchase card as a payment instrument for orders exceeding \$2,500 made against Federal Supply Schedule contracts, calls written against a Blanket Purchase Agreement (BPA) or orders placed against Indefinite Delivery/Indefinite Quantity (IDIQ) contracts that contain a provision authorizing payment by purchase card.

4) Purchases from Army/Air Force Exchange Services (AAFES) stores. Army organizations are authorized to use the purchase card up to micro-purchase thresholds at DoD NAFIs, including AAFES facilities, provided the resale activities are within scope of the particular NAFI's charter.

5) Inter-Departmental Agency Purchases. The purchase card may be used to pay for supplies and services from other government sources (i.e. Defense Automated Printing Service (DPAS), General Services Administration (GSA) stores or depots, Defense Logistics Agency (DLA). When purchasing from other government sources, procurement thresholds do not apply as they are considered to be intragovernmental rather than commercial transactions.

6) Printing Services. Purchases of printing services with the Defense Automated Printing Service (DAPS) office are authorized up to \$100,000.

7) Room rentals for Conferences and shuttle bus services to transport attendees to and from the conference site. Approval shall be obtained in advance from the Resource Manager and Staff Judge Advocate for light refreshments, prior to making a commitment with the vendor.

8) Civilian and Military Training. The purchase card shall be used as a method of payment for all commercial training \$25,000 and below for the following:

a. DD Form 1556, Request, Authorization, Agreement, Certification of Training, and Reimbursement for civilians.

b. DD Form 2171, Request for Tuition Assistance, provides financial assistance for voluntary off-duty education Programs in support of soldiers professional

and personal self development. The DA Form 2171 is the obligation document for education programs and services authorized under Title 10, US Code 2007 and AR 621-5, Army continuing education system. Advance payments are authorized under TA Program in accordance with AR 621-5. All course enrollments must be approved prior to start of class.

E. Purchases Requiring Coordination, Review, and Authorization.

1) Requests for the following supplies, equipment or non-personal services require the cardholder to contact the appropriate functional proponent for coordination and authorization before making the purchase.

2) The purchase file shall document the coordinated approval prior to purchase. All purchases must be approved by the accountable officer (SSA/SSO). Written is preferred, however, electronic-means is acceptable as long as the identity of the authorizing official is entered in the purchase log. The form at Attachment B is included for use when requiring coordination, review and approval and will be part of the inspection/review process during monthly/quarterly/semi-annual and annual inspections within the GPC Surveillance Program and Command Supply Discipline Program (CSDP).

3) Coordinated purchases include:

a. Hazardous and Potentially Hazardous Materials. (i.e. acetone, alcohol, benzol, ether, gasoline, naptha, toner for printers, etc.)

b. Communications and computer equipment and software. Telephone instruments, cell phones, cell phones activation service, and expansion plug-in-cards.

c. Paid Advertisements. Authorizing Official: ASG or Activity Commanders and PARC.

d. Audio visual information, electronic digital imaging and video equipment and services.

e. Rental/lease of material handling equipment and or fleet motor vehicles.

f. Centrally managed items related to weapon systems.

g. Ammunition, "Simunitions", or explosives. Prior approval must be obtained through USAREUR DCSLOG and DCSOPS.

h. Information Technology (IT) Assets

1) The purchase of IT requirements within USAREUR shall be in accordance with USAREUR Supplement 1 to UR 25-1.

2) Specific IT assets (i.e. PCs, software, peripheral devices, non-tactical radios, audio/video equipment, copiers, facsimile machines, pagers, cellular telephones (to include cellular activation phone service), etc.) shall be pre-approved through the Deputy Chief of Staff, Information Management, USAREUR, before making the purchase.

j. Commercial Printing Services.

1) Purchase of commercial printing services, copying services, or copier services provided by commercial vendors shall not be made without prior coordination and authorization from the Defense Automated Printing Services (DAPS).

2) The purchase card threshold with DAPS is up to \$100,000 in a single purchase transaction. When DAPS determines that printing services is not available and approval is granted for commercial printing sources, the threshold shall revert to \$2,500 per single purchase transaction.

k. Non-expendable (budget code 9) equipment.

1. Repair Services. Before acquiring repair services, the Contracting Office shall be consulted and will verify to the cardholder that the repair services required are not already covered by an existing preventive maintenance agreement. In addition, consult the organization's equipment custodian to ascertain whether repair may be covered under an existing contract.

m. Books, periodicals and manuals. For non-mission essential materials, organizations are encouraged to check with the Contracting Office prior to using the purchase Card.

n. Professional Services.

1) Professional services are those services rendered by persons who are members of a particular profession or possess a special skill (e.g., accountants, lawyers, architects, engineers, physicians, dentists, etc.).

2) Laws and regulations may require that services rendered by these individuals be licensed, registered or certified prior to providing the service.

3) Legal coordination and approval must be sought prior to purchasing professional services.

o. Business Cards.

1) Business cards for performance of official duty may be printed using existing software and card stock supplies in the organization.

2) Purchase of business cards can be acquired from the Government mandatory supply source National Industries for the Blind (NIB), as permitted by the Office of the Secretary of Defense if the purchase price is the same or less than the cost to create business cards from the organization's private stock cards printed on personal computers.

p. Express Delivery Service.

1) Purchases from vendors who provide Domestic Express Next Business Day Service and or Small Package Delivery Service cannot be made without prior coordination and authorization from the Transportation Management Office (TMO).

2) A higher commercial rate for express service will be incurred, if the purchaser of the activity or unit fail to use delivery service under USAREUR's existing contract.

F. Unauthorized Uses or Prohibitions of the Purchase Card.

1) Cash advances. Cash advances are prohibited under the USAREUR GPC Program and are not permitted under any circumstances. Money orders are considered to be cash advances and shall not be purchased by cardholders to obtain items from vendors who do not accept the purchase card.

2) Brokering. Brokering is when a vendor gets another vendor or a Bank to swipe a credit card for them.

a. This is a prohibition against VISA regulations because when the cardholder reviews and reconciles the monthly statement of Account at the end of the billing period, the purchase cannot be verified and that transaction cannot be certified for proper pay.

b. A cardholder shall treat any single purchase that is charged by a merchant or vendor without valid receipts for proof of purchase as a fraudulent charge and disputed with the Bank.

c. Brokering will not be used as a means of purchase. If the vendor does not accept the purchase card, the cardholder must make every effort to find a vendor who accepts the card. It is unauthorized to have a bank act as a broker for a vendor to receive cash or deposit cash to the vendor's account to pay for items bought with the purchase card.

3) Conflicts of Interest. No one individual shall be established as the purchaser, receiver, and certifier of purchases made with the card. For example, Property Book Officers will not be appointed as either Cardholders or as Approving Officials.

4) Purchase of any item available in the Department of Defense wholesale supply system with the exception of items that have been determined, with approval, that it is in the Government's best interest because of a combination of quality, timeliness, and cost to buy the item from a Commercial source.

5) Construction services exceeding \$2,000. Construction services of any dollar value should not be undertaken without prior approval from the appropriate Director of Public Works (DPW).

6) Personal services. Personal services contracts are contracts that, by its express terms or administration, makes the contractor personnel appear, in effect, to be Government employees (i.e. consultants directly under Government supervision, temporary office help, etc.

7) Purchase of bottled water. Appropriated funds will not be used to purchase bottled water. Personnel desiring the item must purchase bottled water with their personal funds. For limited exceptions to this general rule, consult Legal Counsel with specific facts for any given situation.

8) Construction services exceeding \$2,000. Construction services of any dollar value should not be undertaken without prior approval from the appropriate Director of Public Works (DPW).

9) Rent or lease of land or buildings exceeding 30 days.

10) Purchase of airline, bus, or other travel related tickets.

11) Purchase of airline, bus, or other travel related tickets.

12) Rent or lease of motor vehicles during travel related duty. Rental/lease of motor vehicles associated with travel or temporary duty supported by travel orders (this includes purchase of airline, bus, and train tickets

13) Reimbursable expenses due to TDY via a travel voucher. Purchase of meals, drinks, lodging or other travel or subsistence costs associated with official government travel shall not be purchased with the purchase card.

14) Purchase of repair services, gasoline or oil for interagency fleet management (IFMS) vehicles.

15) Purchase of aviation, diesel, heating fuel, gasoline fuel or oil for aircraft and motorized vehicles. An exception is packaged oil and lubricants needed to support base maintenance shops, for which the purchase card may be used.

16) Purchase of Gifts, Unit Guidons, Trophies, and Plaques.

17) Purchase of major telecommunications systems such as Federal Telecommunications/Telephone System (FTS) 2000 or Defense Switched Network (DSN).

18) Purchase of Utilities Services.

E. Use of the Purchase in Support of Contingency Exercise Operations.

1) Military units organic to USAREUR will use the Government purchase card for contingency/exercise operations in accordance with this regulation.

2) Military Units external to USAREUR will use the Government purchase card for contingency/exercise operations in accordance with U.S. Army, Europe Government Purchase Card policy for the Balkans Area Of Responsibility (AOR). The policy can be obtained from the following address:

Commander
U.S. Army Contracting Command Europe
Unit 29331, ATTN: S-3
APO AE 09266

3) Warranted contingency contracting officers are authorized to use the purchase card in support of contingency/exercise operations up to \$200,000.

7. Responsibilities.

a. The **Principal Assistant Responsible for Contracting (PARC)** shall be responsible for the overall implementation and administration of the Government-wide commercial Purchase Card Program. United States Army Contracting Command Europe (USACCE) administers the USAREUR GPC Program.

b. The **Deputy Chief of Staff, Resource Management, USAREUR (DCSRM)** shall be responsible for implementing DoD financial management policies and guidance within the USAREUR GPC Program.

c. The **Deputy Chief of Staff, Logistics, USAREUR (DCSLOG)** shall be responsible for establishing policy and procedures for local purchase authorizations, demand history additions, and property accountability for items purchased within the USAREUR GPC Program.

d. The **Deputy Chief of Staff, Information Management, USAREUR (DCSIM)** shall be responsible for policy and procedure for acquiring Information Technology (IT) assets software/hardware, equipment, supplies, or services within the USAREUR GPC Program.

e. **Commanders or Activity Directors** shall be responsible for the implementation, administration and adherence to guidelines set forth in the USAREUR GPC Program for their units.

1) Commanders, battalion or brigade level where appropriate, shall appoint the purchase card certifying officer (approving/billing officials) for purposes of certifying payments to the paying office (DFAS disbursing officer) for official billing invoices. (See Attachment A-1)

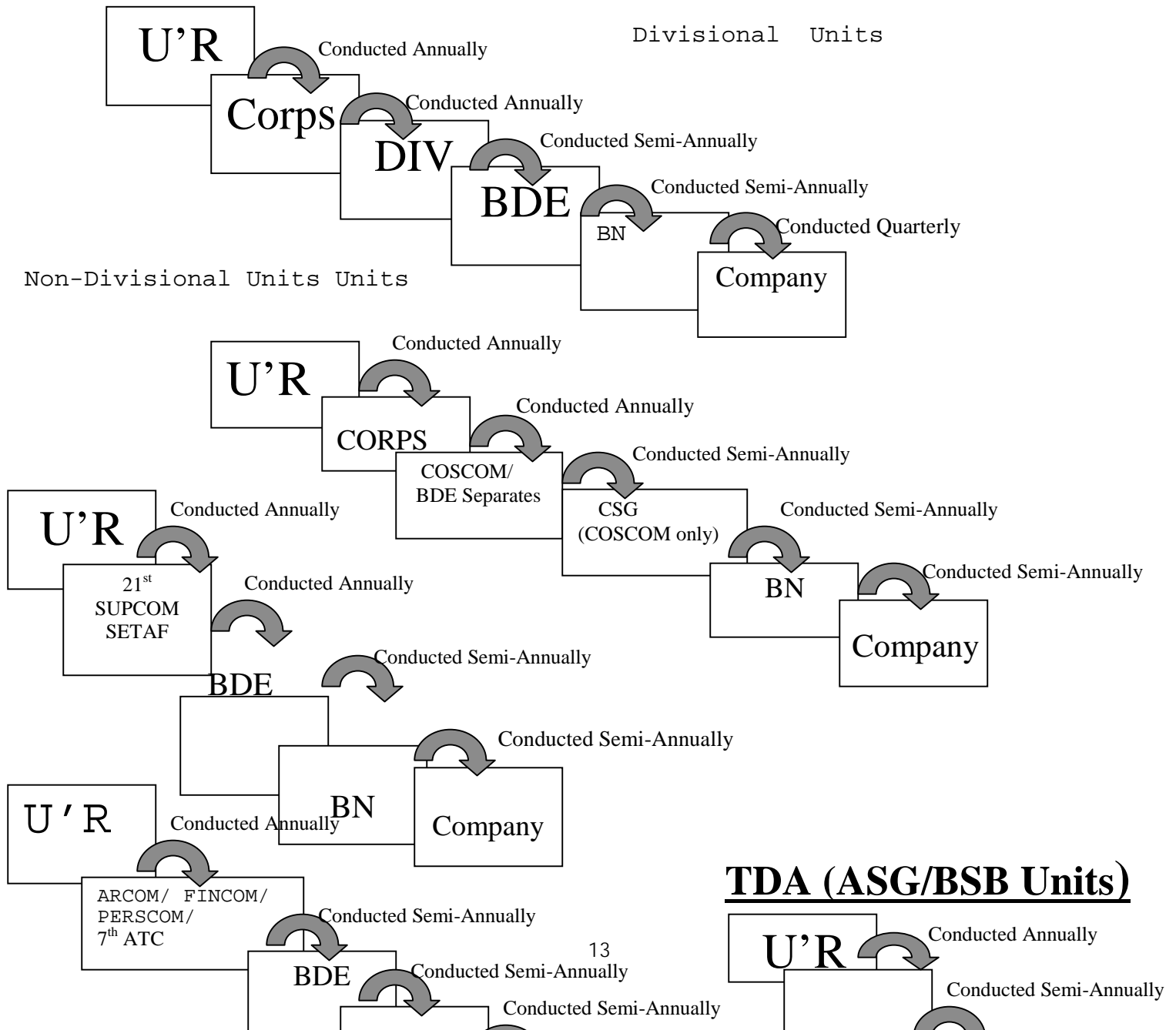
2) Certifying officers are pecuniarily liable for erroneous payments resulting from the performance of their duties in accordance with Title 31, United States Codes, section 3328.

3) Commanders at all levels will ensure that oversight management and the incorporation of surveillance be conducted and documented during the Command Supply Discipline Program (CSDP) inspections per, AR 735-5, "Policies and Procedures for Property Accountability.

4) Commanders at all levels will ensure that a Surveillance Monitor for the GPC Program is appointed and on

orders. This monitor may be the same person as performing the duties as the CSDP monitor mentioned above. However, the echelon performing the inspections and surveillance must take into account conflicts of interest when appointing these personnel (see: "Separation of Duties" under Purchase Card Procedures).

USAREUR Command Supply Discipline Program



f. Commander, Wiesbaden Contracting Center (WCC) and Chiefs of the Regional Contracting Offices (RCOs) shall:

1) Develop internal operating procedures for use of the purchase card and incorporate appropriate controls in the Command or Installation Internal Control Program. Procedures and controls shall be written to place minimum burdens on cardholders

2) Designate an individual within the WCC and RCOs as the Agency Program Coordinator.

3) Issue written delegations of authority to cardholders.

4) Approve training course content and instructor qualifications.

5) Ensure prescribed purchase card training of cardholders and approving officials in accordance with Federal, Army and agency regulations.

6) Ensure appropriate functional proponents' participation in the development and administration of the GPC Card Program (i.e. Resource Managers, Directors of Logistics, Director of Public Works, Information Managers, Legal etc.)

7) Perform oversight reviews on approving officials to ensure cardholders' adherence to policies and procedures. Reviews will be conducted not less frequently than annually. Purchase card accounts with significant dollar thresholds should be reviewed on a more frequent basis.

8) Ensure that Convenience Checks Accounts (whether U.S or Foreign Drafts) are safeguarded to ensure good stewardship. Also ensure the safeguards discourage and detect fraudulent actions with the checking accounts.

9) Perform checking accounts audits on a quarterly basis. The audits will be conducted by a duly appointed, disinterested third part under the guidance of the local Internal Review (IR activity).

g. Agency Program Coordinators (APCs):

1) Responsible for overall operations and administration of the installation's purchase card program within USAREUR.

2) Serve as the Government purchase card focal point at each contracting activity. Shall be the liaison between participating installation activities, GSA, and U.S. Bank I.M.P.A.C. Government Card Services.

3) Administers the day to day operations and performs program administration, which includes:

a. Establish and maintain current, cardholder and approving official accounts (i.e. account set up and administrative data change updates).

b. Obtain from resource managers, finance and accounting data to include spending limits for establishing purchase card accounts.

c. Ensure that purchase card accounts are not established until mandatory purchase card training has been received, required letters of delegations and appointment letters have been issued to cardholders and approving officials/certifying officers. Training shall include but will not be limited to:

- Federal laws, regulations, and policies
- Simplified Acquisition Procedures
- Required Sources of Supplies
- File Documentation and Retention
- Ethics/Standards of Conduct
- Account Reconciliation and Payment
- Improper Uses of the purchase card
- Purchase card security
- Fraud, Waste, and Abuse

d. Maintain statistics and management reports relative to the installation's purchase card program.

e. Assist approving officials and cardholders in resolving questions, problems, and disputes.

4) Ensure that actions are taken to resolve delinquent payments on cardholder accounts as a result of:

a. late reconciliation of statement of accounts by cardholders.

b. late certification of billing statement.

c. payments lacking identification to the invoice and general confusion on amounts due.

h. Approving/Billing Officials (ABOs):

1) Ensure that the transactions meet the legal requirements for authorized purchases card purchases.

2) Ensure that adequate documentation is available for individual transactions in the cardholder's purchase log.

3) Ensure the facts presented in documents for payment are complete and accurate.

4) Ensure that non-expendable property, sensitive and or highly pilferable supply items have been properly recorded on Government property records for inclusion in the inventory system.

5) Take appropriate action to prevent two or more payments for the same transaction.

6) Ensure proper implementation of disputes procedures when transactions are questioned.

7) Provide a copy of certifying officer appointment letter with signature card to the servicing DFAS payment office.

8) Certify and forward the official invoice to the paying office within 15 days of receipt. Electronic invoice is considered received on the first day following the end of the billing cycle.

9) Perform surveillance reviews of 100% of their cardholder accounts at least every 3 months (not once per fiscal year). Additionally, report to the appropriate APC improper purchases made by the cardholder and recommend appropriate action regarding suspension or cancellation.

10) Report to the APC any changes to the purchase card account (i.e., change in cardholder, address, phone number, monthly spending limit increases or decreases, merchant activity code, etc.).

11) Ensure that the demand history additions (DHAs) are submitted by the cardholders to their supporting Standard Army Retail Supply System (SARSS) activity for each purchase by the GPC.

i. Accountable Officers/Supply Support Officers

1) Ensure that reviews are conducted for local purchase and are approved when the criteria set forth in USAREUR 710-2 is met.

2) Submit DHAs through SARRS for all local purchase transactions when their customer provides the completed transaction's proof of purchase and necessary receiving reports.

j. Cardholders:

1) Maintain purchase card security to prevent unauthorized charges against the account and ensure that no other individual is allowed to use it.

2) Maintain a purchase card transaction log to record, track, reconcile, and maintain purchase card transactions to include keeping a revolving balance of available funds as each item is purchased. See Attachment D for a sample. The purchase log shall be the cardholder log within Customer Automated Reporting Environment (C.A.R.E.) when the cardholder has been given access to C.A.R.E.

3) Submit and maintain purchase request (SEE Attachment B-2 as an example) on the use of the GPC that reflect:

a) the approval process for use of the GPC for a transaction.

b) the accountability was established as determined by the Property Book/Accountable Officer.

c) the submission of DHAs to the SARSS activity were completed.

4) Reconcile purchases actually made within 5 working days of receipt of their monthly statement of account with their Approving Billing Official. Electronic statement of account is considered received on the first day following the end of the billing cycle.

5) Shall produce for that review/reconciliation the purchase requests and/or hand receipts, where appropriate, to validate that the property purchased was properly accounted for.

7. Defense Finance and Accounting Services (DFAS) Operating Payment Locations (OPLOCS):

a. Provide disbursement support by paying purchase card official invoices in full and in accordance with the certifying official's certification.

b. All payments disbursed on the purchase card program are subject to the Prompt Payment Act.

c. The USAREUR DFAS OPLOC is located at:

Military Address: DFAS
ATTN: RFPS-IMPAC
Unit 23122, BLDG 3208, RM 210
APO, AE 09277

Street Address: DFAS - Kleber Kasern
ATTN: RFPS-IMPAC
Mannheimer Str, BLDG 3208
67656 Kaiserslautern, Germany

8. U.S. Bank I.M.P.A.C. Government Services. The following highlight the Bank's functions and responsibilities under the GSA contract:

a. Electronic Transaction Purchase Card Management. Provide APCs with internet access to the bank's database using a web based access medium known as "Customer Automation Reporting Environment (C.A.R.E.)". C.A.R.E. allows APCs electronic transaction management of purchase card accounts to include account set up, maintenance capabilities and electronic reporting.

b. C.A.R.E. Web Based Training. The Bank's web-based on-line training tool that will teach APCs, cardholders, and approving officials how to use the C.A.R.E. database responsibly is located at <https://wbt.care.usbank.com>.

c. Training. The Bank will provide each organization with training materials, such as guides and videotapes, at no cost. Examples include: Installation Purchase Card Program Manager Guide and Training Videotape; Cardholder Guide and Training Videotape; Billing Official Guide; Designated Billing Office Guide and Training Videotape; and Program Overview Videotape.

d. Bank Forms. The Bank will provide each Installation APC with sufficient copies of all bank forms for purchase card account set-up, maintenance, and disputes (i.e. account set-up, maintenance, cancellation, etc.). The Bank will accept the forms in any media (i.e. hard copy, fax, electronic) requested by the organization. Forms and training materials can be downloaded from the web at www.usb.com/impac/train_mktg_materials. It is important

to use the underscore between train and mktg and mktg and materials.

d. Cardholder Statement of Account (SOA). Within five work days after the end of each month billing cycle, the Bank will send each cardholder a Statement of Account which lists all transactions made during the current cycle.

e. Official Billing Invoice. Within five work days after the end of the billing cycle, the Bank will mail an official billing invoice (known as the R090) to the designated billing office as indicated by the APC.

NOTE: For the Department of the Army, the billing cycle closing date is the 23rd of each month.

f. Emergency Account Set-up. The Bank will set-up emergency cardholder/billing official accounts within 24 hours and send the cardholder the purchase card within 48 hours of receipt of a request from the Installation Purchase Card Program Manager. The account set-up information may be electronically transmitted to the Bank.

g. Card Distribution. The Bank will mail the purchase card to the cardholder or designated distribution point within 5 work days of receipt of a request from the Installation APC (or within two work days if electronically transmitted to the Bank).

h. Replacement of Lost or Stolen Cards. The Bank will replace lost or stolen cards within 24 hours after the loss is reported to the Bank (Monday through Friday). For international card replacement, the Bank will replace lost or stolen cards within 48 hours.

j. Card Reissue. The Bank will reissue purchase cards every 24 months to each cardholder. The Bank will send to each APC a card reissue report that lists each card scheduled for renewal at least three months prior to the expiration date of each Government purchase card.

k. Reports. Billing official ad hoc reports are available through queries of the Banks automated database system, C.A.R.E.

l. Foreign Draft Service. This service is for international customs and it allows account holder the ability to issue drafts in foreign currency at locations

where vendors and merchants do not accept the purchase card.

m. Customer Service. The Bank will provide dedicated customer service assistance and support to both domestic and international cardholders 24 hours per day, 365 days a year. These services include, at a minimum, transaction authorization and verification, reporting of lost or stolen cards, cardholder account inquiries, and account maintenance. U.S. inquiries, please call toll free at 1 (888) 994-6722. Outside of the U.S., please call 001 (701) 461-2020 (collect call will be accepted at this number).

8. Points of Contacts, USAREUR/7A.

1) The following points of contact are provided for Purchase Card Program management within USAREUR HQs:

- a. PARC: U.S. Army Contracting Command Europe
Level III Agency Program Coordinator
Unit 29331, ATTN: AEAPR-PA-PL
APO AE 09266
DSN 375-3205
Commercial phone: 0621-487-3205
FAX: 0621-487-7890
E-mail: parc@hq.usacce.army.mil

GPC Resource Manager
Unit 29331, ATTN: AEUCC-M
APO AE 09266
DSN 375-3214
Commercial phone: 0621-487-3214
FAX: 0621-487-7281 or 7890
E-Mail: parc@hq.usacce.army.mil
- b. DCSRM: Unit 29351, ATTN: AEAGF-M
APO AE 09014
DSN 370-8362
Commercial phone: 06221-57-8133
FAX: 06221-57-8897
- c. DCSLOG: Unit 29351
APO AE 09014
DSN 370-8055
Commercial phone: 06221-57-8055
FAX: 06221-57-7807
- d. DCSIM: Unit 29351
APO AE 09014

DSN 370-9126
Commercial phone: 06221-57-9126
FAX: 06221-57-4607

- e. DFAS: DFAS - Kaiserslautern
ATTN: RFPS-IMPAC
Unit 23122, Bldg 3208, RM 210
APO AE 09227
DSN 484-4424
Commercial phone: 0631-413-4187
FAX: 484-4424

2) The following points of contact are provided for day-to-day operation and management of installation purchase card accounts:

- a. RCO Seckenheim:

Unit 29331, ATTN: AEUCC-S
APO AE 09266
DSN 375-3395
Commercial phone: 0621-487-3395
FAX: 0621-487-3353
E-Mail: *@rcoskn.usacce.army.mil

NOTE: Includes Stuttgart SubOffice.

- b. Wiesbaden Contracting Center:

CMR 410, Box 741
ATTN: AEUCC-C
APO AE 09096
DSN 336-2102
Commercial phone: 0611-816-2102
FAX: 0611-816-2104
E-Mail:

- c. RCO Wuerzburg:

Unit 26622, ATTN: AEUCC-W
APO AE 09244
DSN 351-4219
Commercial phone: 0931-297-0192
FAX: 351-4871
E-Mail:

- d. RCO Grafenwoehr

Unit 28130, ATTN: AEUCC-G
APO AE 09114
DSN 475-7192

Commercial phone: 09641-83-8718
FAX: 09641-83-7258
E-Mail:

e. RCO Benelux:

PSC 79, Box 003
ATTN: AEUCC-B
APO AE 09724
DSN 365-9625
Commercial phone:02-707.96.26
FAX: 02-707.9610
E-Mail:

f. RCO Vicenza:

Unit 31031, Box 10
ATTN: AEUCC-I
APO AE 09630
DSN 634-3923
Commercial phone: 0444-219-923
FAX:0444-381-280
E-Mail:*@rco.vic.usacce.army.mil

NOTE: Includes Livorno SubOffice

9. Government Purchase Card Procedures.

A. Cardholder and Approving/Billing Official Account Set-Up.

1) Selection and Appointment.

(i) Cardholders must be nominated by the Commander/Director of the activity to the APC. Each cardholder must be assigned an approving official.

(ii) Approving/Billing Officials (ABOs) must be nominated by the Commander/Director of the activity to the APC. The approving official may be the cardholder's direct supervisor, or someone else within the command chain, that can provide an oversight function.

2) Commanders/Directors may re-delegate to ABOs nomination authority for cardholders to the APC.

3) Any U.S. Government employee, military or civilian including local nations, may be selected for appointment. The individual must have a minimum of 12 months retention in the organization after appointment.

4) Selection and appointment of responsible cardholders and ABOs establishes the main management control

for prevention or detection of fraud or abuse of the purchase card.

5) APCs will review nominations for account set-up for separation of duties and possible conflicts of interest with other duties and responsibilities.

6) Establishment of purchase card account shall be submitted on the pre-printed application request forms at Attachment 1 and 2. The forms must identify the following information:

a. Complete names of each nominated cardholder and approving official.

b. Complete organizational address to include unit number, office symbol and telephone number (DSN and civilian equivalent). Do not identify the commercial address of the organization or the individual's personal post office box number. For Example:

Commander
222 BSB Regiment Detachment
Unit 1234
ATTN: AEIO(card holder and or approving
Official name)
APO AE 12345

B. Separation of Duties.

1) There will be a separation of duties between cardholders, approving/billing officials, resource managers, property book officers and hand receipt holders.

2) Agency Program Coordinators are responsible for reviewing nominations for possible conflicts of interest with other duties and responsibilities.

3) To avoid conflicts of interests, no one individual shall be the purchaser, receiver, and fund certifier of a purchase card account within the GPC Program, such relationships are prohibited. For example a Property Book Officer will not be appointed as a cardholder or a hand receipt holder; or a resource manager or fund control officer will not be appointed as a cardholder.

4) The DA's exception to the separation of duty policy is as follows: ABOs, who are usually direct supervisors, are normally hand receipt holders, therefore, ABOs can be hand receipt holders.

C. Funding Authorization To Establish Accounts.

1) Nominations to establish cardholder and approving/billing officials spending limits on purchase card accounts will be coordinated with the activity's Resource Manager or fund control officer before processing with the APC for submission to the Bank.

2) Funding appropriations used to fund GPC purchases must be available and must be appropriate for that purchase transaction. "Appropriations shall be applied only to the objects for which the appropriations were made except as otherwise provided by law." 13 U.S.C. Section 1301(a).

3) Activities will establish local procedures to update the account code for the new fiscal year as part of the year end close out procedures.

4) The Resource Manager will assign a single line of accounting classification, utilizing the "bulk" funding method for each cardholder account and coordinate with the APC who will enter the accounting classification in the Master Accounting Code field with the Bank. The funding citation should look like this:

POSITION	LENGTH	Allotment Serial Number (NNNN)
1-2	2	Department (NN)
3	1	Fiscal Year (X)
4-7	4	Basic symbol (NNNN)
8-11	4	Limitation (NNNN)
12-13	2	Operating Agency (XX)
14-17	4	Allotment Serial Number (9999)
18-21	4	Element of Resource (XXXX)
22-35	14	Document Register No. (XXXXXXXXXXXXXXXXXX)
36-41	6	Account Processing Code (XXXXXX)
42-44	3	Blank (ZZZ)
45-50	6	Fiscal Station Number (XXXXXX)

5) A total of 50 characters is available in the Bank's card database to accommodate fund citations. A fund cites must include the treasury symbol, operating agency (OA), allotment serial (ASN), account processing code (APC) (or similar information), document reference number (DRN), element of resource (EOR), and fiscal station (FSN).

6) Resource Managers will also provide a fund cite against which prompt payment interest can be charged. This account will be established at the Approving/Billing official level and shall be loaded in the Master Account Code field for the ABO account.

7) Approve each new cardholder and ABO account 30-day spending limit and coordinate with the APC.

8) Adjust current month obligations as required for the billing cycle.

D. Letters of Appointment.

1) Commander, WCC and Chiefs of the Contracting Office shall issue delegations of authority to cardholder and appoint Approving/Billing Officials in writing.

2) Installation Commanders or activity directors shall appoint the purchase card Approving/Billing official as the certifying officer for purposes of certifying purchase card transactions for payment.

3) The letter of appointments will outline the authority, responsibilities, and spending limits specific to the appointment (i.e. name, rank, title, funding limits, etc.).

4) APCs shall furnish a written response to the requesting activity for any disapproved letters of appointments within ten workdays after receipt of the request. Disapproval shall explain the reason for denial and should be signed by the Chief of the Contracting Office.

E. Dollar Limits Associated with the Purchase Card.

Use of the Government purchase is subject to the following purchase limits.

1) **Single Purchase Limit (SPL).** The single purchase limit is the maximum dollar amount authorized by the delegation of authority appointment. The single purchase limit for micro-purchase transaction cannot exceed \$2,500. However, a "single purchase" may include multiple items.

2) **Single Purchase Limit Increase.** The single purchase limit cannot be exceeded unless a revised delegation of authority is issued.

3) **\$25,000 Expanded Authority Limits.** The single purchase limit is up to \$25,000. Under this delegated authority a single transaction shall not exceed \$25,000. This is applicable to OCONUS cardholders only with additional procurement rules and limitations.

4) **Monthly Spending Limit.** The monthly spending limit is the maximum dollar amount that a cardholder can spend within a billing cycle. The billing official coordinates with the Resource Manager and assigned cardholder's account monthly limit.

5) **Billing Office Limit.** This limit is the maximum dollar amount available for all cardholders within a billing group to spend for purchases during the 30 day billing cycle. The bank automatically sets the limit at the cumulative total of the cardholders' monthly limit.

6) **Annual Limit.** This is a planned fiscal year limit. The billing official coordinates this annual budget limit with the Resource Manager.

F. Merchant Activity Type (MAT) Codes.

One of the unique purchase controls that contracting offices have regarding purchase card use is the ability to control use of the card by the type of merchant. This is accomplished through the use of Merchant Activity Type (MAT) Codes.

1) In setting up a purchase card account, the APC shall incorporate the MAT code(s) that have been coordinated with the requesting activity.

2) The Bank categorizes each merchant according to the type of business in which the merchant is engaged, and kinds of goods and services provided. The Bank then assigns each merchant a corresponding MAT code.

3) MAT codes assigned to purchase card accounts shall be tailored to reflect the majority of mission requirements being purchase by the cardholder. Cardholders will receive a decline of purchase at the point of sale when making a purchase with an unauthorized merchant for the purchase card.

4) APCs will not assign the MAT Code of "000" permanently to a cardholder's account unless given specific written approval by the Commander, WCC or Chiefs of the Contracting Office.

5) Only warranted Contingency Contracting Officer cardholder accounts are assigned the MAT Code of "000" in order to support contingency/exercise operations assigned.

G. Receipt of Purchase Card. The Bank will mail the purchase card to the cardholder within five workdays after receiving the cardholder's account set-up information

(or within two work days if electronically transmitted to the Bank).

1) The cardholder will activate the card upon receipt via the Bank's Voice Response Unit (VRU), thus verifying receipt.

2) The VRU is accessible through the Bank's toll free (or direct telephone number for foreign users) printed on the card.

H. Purchase Approvals.

1) Documentation, as shown in Attachment B-2 for purchase card transactions shall be the minimum required to establish an audit trail.

2) The Commander or activity director, in conjunction with the Contracting Office, Resource Managers, Logistics and Information Management personnel, will determine and publicize the general categories of supplies and services that can be purchased locally using purchase card procedures, including procedures for checking mandatory sources of supply.

3) Where cardholders/approving officials must obtain advice, guidance, and or approval from functional proponents, such guidance will be provided within 48 hours of the inquiry.

4) All purchases made require documentation for proof of purchase (i.e., register tape, packing slip, credit card slip, etc.).

J. Making a purchase transaction. The cardholder:

1) Receives a request for an item of supply or service from a government employee within the organization. A request may be mailed, faxed, or telephoned. Please note that formal documentation such as the DA Form 3953 is not required. See Attachment 2 for a sample of and informal request to the cardholder.

2) Ensures funds are available to make the purchase. This is done by checking the available balance maintained in the purchase log. If funds are not available, contact the ABO for a funding increase, who in turn will contact the Resource Manager for additional funding.

3) Complies with USAREUR procedures for local purchases set forth in UR 710-2, para.4-9. Determines if the item to be purchased is available through use of mandatory required sources of supply in accordance with FAR Part 8. Priorities for use of Government supply sources are as follows, listed in descending order of priority:

a. Activity/Installation inventories and Excess from other agencies. The point of contact for checking if the item is available in the activity/installation inventories is the local Property Book Office.

b. Federal Prison Industries (FPI)/UNICOR. A written clearance or waiver is required from FPI before supplies are purchased from other sources, except when the supplies are acquired and used outside of the United States.

c. National Industries for the Blind (NIB)/National Institute for the Severely Handicapped (NISH). The Javits-Wagner-O'Day Act (41 U.S.C. 46-48c), referred to as "the JWOD Act," is administered by the Committee for Purchase from People Who Are Blind or Severely Disabled. The JWOD website <http://www.jwod.com/> using the purchase card.

(i) The Committee maintains a Procurement List of all supplies and services required to be purchased from JWOD participating non-profit agencies.

(ii) There are no waivers to the requirement to buy JWOD Program supplies and services. This statute remains in effect for all purchases including those within the micro-purchase threshold.

d. Wholesale supply sources, i.e., GSA. If the item is available through GSA, the cardholder may proceed with the purchase using the purchase card after the determination and approval by the Accountable Officer has been accomplished via fax or electronic mail.

4) Makes the purchase through a commercial source when the item is not available through mandatory sources.

5) Ensures appropriate documentation is obtained to verify purchase. Most micro-purchases transactions are made by telephone versus over the counter. **Any purchases, whether over the counter, telephone, or fax requires documentation as proof of purchase (i.e., register tape, packing slip etc.).**

6) Advises the merchant when purchasing items by phone or over the counter, that the purchase is for official U.S. Government purposes and, therefore, is not subject to state or local sales tax.

7) Makes the purchase within delegated authority as prescribed by the training received.

8) Determines that the **price is fair and reasonable**. Once purchase transaction is complete, verify the transaction total. Emphasize to the merchant that the shipping charges are to be included in the price and not to be billed as a separate item.

9) Records the purchase transaction in the **purchase log**.

10) Receives the order and retain the shipping label or invoice, etc. as evidence of receipt of items.

11) Notifies the property book officer for applicable non-expendable, sensitive, pilferable items to obtain a hand receipt. See UR 710-2, para 4-9 b. (5) and (6) for detailed instructions.

12) Issue the order of supplies/service to the requester for use.

K. Verifying Price Reasonableness.

1) In accordance with FAR 13.202(a)(2), micro-purchases may be awarded without soliciting competitive quotation if the price is considered reasonable.

2) Cardholders should take advantage of the many automated market research tools available today to help determine fair and reasonable price. One such tool is GSA Advantage! On-line Shopping Service. This internet acquisition solution is available at <https://www.fss.gsa.gov/cgi-bin/advwel>.

L. Account Reconciliation and Payment.

1) **Cardholder:** Upon receipt of the monthly Statement of Account (SOA):

a. Reconciles the SOA. This process requires the cardholder to match and/or verify all purchase card transactions ordered with Merchants on the SOA against the purchase log records, appropriately tagging each transaction as billed and received.

b. Implement appropriate procedures with merchants to resolve questioned transactions (i.e., items of supplies/services that are defective; billed, but not received; not received but billed; not received and not billed, and unauthorized charges for items of supplies or services).

c. Utilize dispute procedures for questioned transactions that cannot be resolved with the merchants.

d. Once cardholder reconciliation is complete, sign and forward the original statement of account with the purchase card file to the ABO within 5 working days of receipt. The purchase file contains the purchase log and all receipts and support documentation for each transaction made during the billing cycle.

2) **Approving/Billing Official:** Upon receipt of the official billing statement and receipt of each cardholders' reconciled Statement Of Account and purchase file, the ABO will:

a. Date stamp the official billing statement to ensure that the DFAS Paying Office knows date and time received for prompt payment purposes.

b. Reconcile Official Billing Statement. This process requires the ABO to review and verify that all purchases made by cardholders match the summary billing statement and were for official government purposes in accordance with federal, Army and agency regulations.

c. Certifies the billing statement for payment. Once reconciliation is complete, sign the statement and forward it to the paying office no later than the 7 working days of receipt.

d. Retains a copy of certified billing statement report for a **period of 3 years** and provides informational copies of the official billing report to the Resource Manager and the Property Book Officer, who in turn will post obligated funds for the billing cycle and review purchase card transactions for non-expendable or highly pilferable supplies for property book and or hand receipts.

M. Merchandise Rebate/Returns/Credits.

1) Merchandise Rebates. Cardholders should take advantage of any rebates offered. However, manufacturer or retailer rebates shall be made payable or endorsed to the U.S. Government, not the cardholder. Incentives, rewards, prizes, discounts, or rebates that are provided based on the use of the Government purchase card are not to be used for

personal use. Rebates in the form of checks shall be forwarded to the organization's resource manager for deposit with the Treasury. NOTE: Cardholders are prohibited from accepting or soliciting cash or merchandise from vendors.

2) Returns/Credits. Merchandise returns/credits are to be applied back to the purchase card on which the purchase was originally made. Under no circumstances is a cardholder permitted to solicit or accept merchandise store credits or cash for returned goods or services bought with the purchase card.

N. Disputed Transactions. The cardholder:

1) Will work directly with the merchant to correct any disputed transaction(s) on the SOA. If the vendor does not correct the dispute in a reasonable amount of time, the cardholder may initiate a formal dispute.

2) Submit formal disputes by completing a cardholders' statement of questioned items (CSQI) and forwarding it to the bank. A copy of the CSQI is also sent to the ABO along with the SOA and support documents.

3) Ensures that the CSQI is received by U.S. Bank within 60 days from receipt of the SOA that contained the disputed transaction. Cardholders will continue to work with the bank until the dispute is resolved

4) Will take the appropriate action on inaccurate or incorrect transactions should the following circumstances arise on the SOA:

a. Defective Supplies. If an item(s) purchased is found to be defective (i.e., price, quantity, or quality), contact the vendor for replacement or correction as soon as possible.

b. Vendor refuses to replace or correct the faulty item or issue a credit for the charge. Note the circumstances in the purchase card log, sign and initiate a formal dispute with the Bank by completing the Cardholder's Statement of Questioned Item.

c. Supplies and services **not received and not billed**. Contact the vendor and verify immediate shipment or cancel the purchase card buy.

d. Supplies and services **not received but billed**. Wait 45 days to dispute the item. If the item is

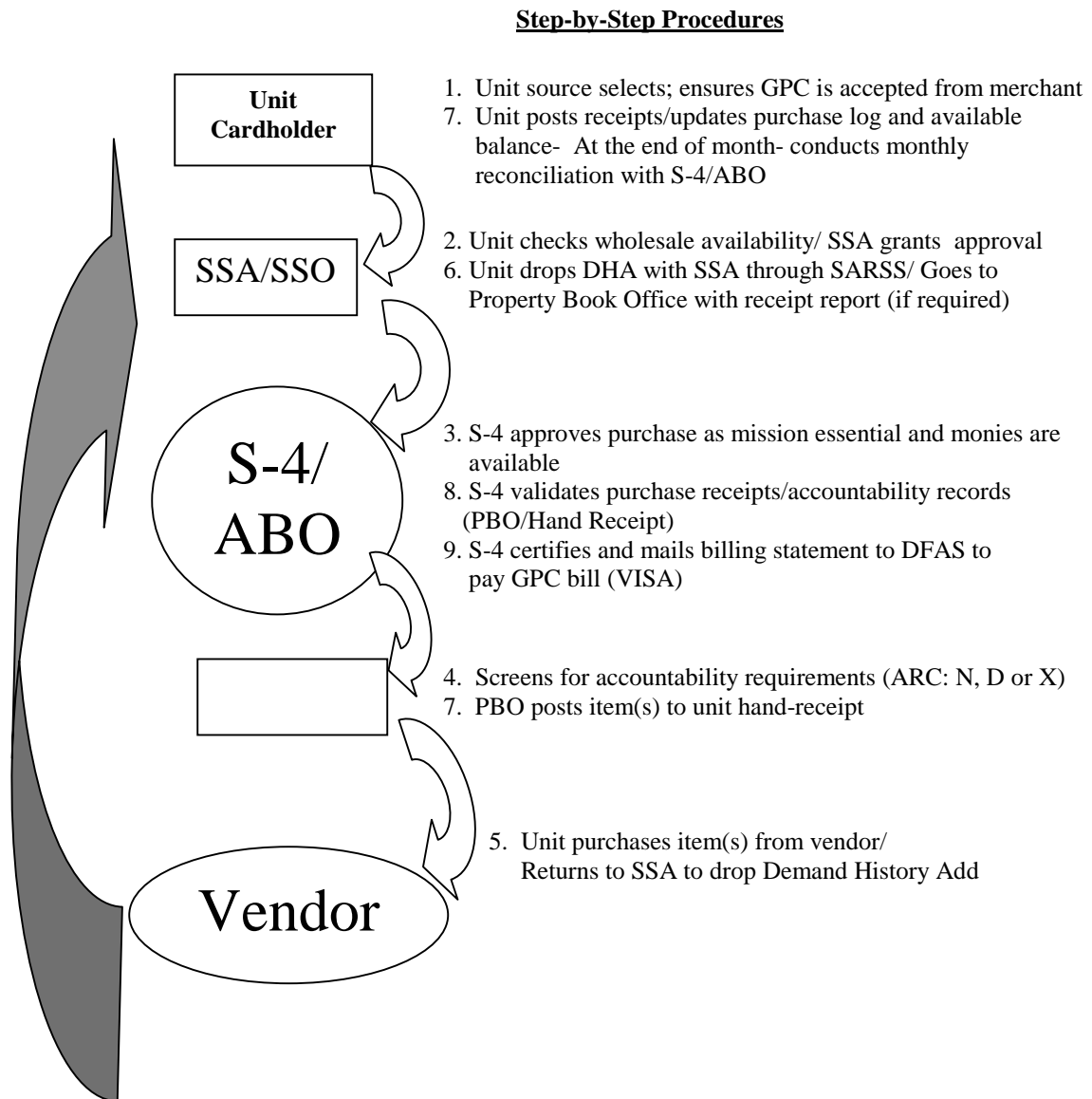
not received by the next statement and or billing cycle contact the vendor for status of order. Advise the vendor that billing is not to occur until item has been shipped or service performed. If the vendor will not issue the requested credit. Note the circumstances, sign and process a CSQI requesting credit for item not received. Tag the item in your purchase log as disputed. If the dispute is resolved in favor of the merchant, change the purchase log entry to "resolved" for payment with the next statement.

e. Supplies and services **received but not billed within the 30 day billing cycle**. Contact the vendor to ensure the proper paperwork has been forwarded to the vendor's bank. If the supply or service is not billed on the next SOA, notify the APC.

f. Unauthorized Charges. Determine if charge(s) on SOA is authorized by first matching preliminary totals with statement totals. If there is a discrepancy, match receipts and purchase transactions to statement line items. Once a charge is determined unauthorized contact the vendor to resolve the charge and/or request a credit from the vendor. If the vendor will not issue a credit, note the circumstances, sign and initiate a formal dispute with the Bank by completing a Cardholder's Statement of Questioned Item requesting credit for the unauthorized charge.

Note: The major change in the dispute procedures is that the cardholders' SOA will be paid in full regardless of whether a CSQI is initiated.

Figure 9-1, Flowchart of Request/Approval/Reconciliation Procedures



10. File Retention.

In accordance with FAR Part 4.805 states signed originals of small purchases and modifications will be retained for three (3) years after final payment. Billing officials will maintain account files for three years marked with the applicable month and fiscal year. The purchase card files shall include:

a. Copy of the official monthly statement with supporting documentation to include:

- cardholder's original monthly statement of account
- cardholder's original monthly purchase log
- purchase requests coordination, authorization and waivers
- cardholder's original purchase card receipts, register or sales slips
- Completed audit trail to ensure that commodities
- have been placed on the property book or hand receipted.

b. Cardholders will maintain account files for one year marked with the applicable month and fiscal year. The file shall include:

- a copy of the monthly statement of account
- a copy of the monthly purchase log
- copies of purchase requests coordination, authorization and waivers
- cardholder's original purchase card receipts, register or sales slips
- Evidence of coordination with the Property Book

Office for commodities or items have been placed on the property book or hand receipted.

11. Purchase Card Training.

A. Training Requirements.

1) Cardholders and certifying officials shall receive training covering the use of the government purchase card prior to being delegated authority or appointed under the purchase card program.

2) The training may be locally developed, but specifically designed to cover federal, defense, and departmental regulations, policies and procedures pertaining to micro-purchases and simplified acquisition procedures, as applicable.

3) The purchase card orientation shall address GSA, U.S. Bank I.M.P.A.C. Government Services, and installation-unique procedures for use of the purchase card.

4) Functional participation in the development and administration of the GPC program (i.e., Finance and Accounting, Director of Logistics, Director of Public Works, Legal) is encouraged.

5) Contracting officers or senior procurement personnel may provide the training. Training schedules will be developed and published by the APC.

6) The Chief of the RCOs may require additional training depending on the thresholds and circumstances established for the purchase card's use.

B. Types of Purchase Card Training.

1) The USAREUR GPC Program has multiple types of purchase card training classes available for unit and organizational needs. Please contact the APC for assistance in obtaining the required training.

2) Training certificates will be provided to all personnel who successfully complete the prescribed training. See Attachment C for a sample of a training certificate. Training classes offered are:

(i) **Basic Micro-purchase Training.** Training for purchase card use at the micro-purchase threshold of \$2,500 or less dollar.

(ii) **Over \$2,500 up to \$25,000 Purchase Card Training.** This expanded authority training is for purchase card use for purchase or payment exceeding \$2,500 up to \$25,000 in OCONUS Only.

(iii) **Ordering Officer Training.** This training is for purchase card use as payment instrument for orders exceeding \$2,500 up to \$50,000.

(iv) **Refresher Training.** This training is provided to cardholders and billing officials in conjunction with purchase card re-issuance every two years.

(a) "Refresher training" will ensure that they up-to-date with the latest changes to the purchase card program, policies, and procedures.

(b) The training also reiterates fiduciary responsibilities for budgeting, approving and certifying purchases made under the program.

(c) Upon completion of the training, the APC will approve the card the card for reissue to the cardholder. No purchase cards will be reissued without approval of the APC.

12. Suspension/Termination of GPC Accounts

A. Policies.

1) The Department of Defense's policy is to pay it purchase card invoices on a timely basis. Purchase card payments are subject to the Prompt Payment Act. Accounts will be suspended when they have gone 60 days past due (90 days past the billing date). This policy went into effect 1 June 1999.

2) Before suspension, U.S. Bank will notify APCs and ABOs of the pending suspension. The purchase card account will remain suspended until payment is made and the outstanding balance is brought current. At that time, accounts will automatically be reinstated.

3) Purchase card accounts suspended more than twice in a twelve month period may be cancelled.

B. Improper, Unauthorized Uses or Abuse

1) Cardholders who make improper or unauthorized purchases due to misuse or negligence can be held personally liable to the U.S. Government for the total dollar amount of those purchases.

2) Intentional use of the purchase card for other than official government business will be considered an attempt to commit fraud against the U.S. Government. This will result in immediate termination of the cardholder's card and disciplinary action against the cardholder and, if warranted, against the ABO.

3) The Chief of the RCO, or Commander, WCC who delegated procurement authority has the authority to rescind procurement authority delegated. Notice of termination of an account will be provided in writing.

4) Accounts can also be suspended or terminated for failure to comply with federal laws, regulations and USAREUR policies and procedures. Severe offenses of the card will result in purchase card termination.

5) A \$25.00 reactivation fee is assessed per card by U.S. Bank.

C. Liability of Cardholders and Approving/Billing Officials.

1) Cardholder. The cardholder shall be held personally liable to the Government for any non-government transactions.

a. The Chief, RCOs, or Commander, WCC, in coordination with Commanders and Activity Directors can take disciplinary action in accordance with AR 690-700 Chapter 751.

b. There are several corrective actions or remedies that may be taken:

- Confiscate purchase cards.
- Require a written explanation of abuses and non-compliance.
- Prescribe "Refresher Training".
- Or, Any other corrective action as deemed appropriated for a period of time commensurate with the violation.

c. Under 18 U.S.C. 287, misuse of the purchase card could result in a fine of not more than \$10,000 or imprisonment for not more than five years or both.

d. Questions on use of the purchase card by cardholders should contact their APC at their servicing RCO, or WCC.

2) Approving/Billing Official. A Billing Official is pecuniary liable for payments in accordance with U.S.C. 3528. The act of certifying the billing statement for payment makes the billing official financially liable.

a. Billing officials are liable for an illegal, improper, or incorrect payment due to an inaccurate or misleading certification.

b. Billing Officials that knowingly make a false certification may be asked to repay the Government for the items purchased.

c. Questions on certification of payment by the Billing Official, should contact the activity's Resource Manager for guidance or assistance.

D. Formal Remedies. The following remedies are available to the Government in response to evidence of fraud and abuse:

- **Criminal Remedies:**

- False Claims 18 U.S.C. 287
- False Statements 18 U.S.C. 1001
- Major Fraud Act 18 U.S.C. 1031
- Mail Fraud 18 U.S.C. 1341
- Wire Fraud 18 U.S.C. 1343
- Conspiracy to Defraud 18 U.S.C. 371
- Conflicts of Interest, Theft, 18 U.S.C. 641
Embezzlement, or Destruction of
Public Money, Property, or Records

- **Civil Remedies:**

- False Claims Act 31 U.S.C. 3729, et seq.
- Program Fraud Civil Remedies 31 U.S.C. 3801, et seq.
- Anti-Kickback Act 41 U.S.C. 51, et seq

- **Administrative Remedies:**

- Suspension of account
- Cancellation/Termination of account
- Refresher Training
- Termination of employment

13. Fraud, Waste, Abuse, and Improper Purchases

a. GPC program officials are responsible for the overall integrity of the purchase card program. The management controls have be implemented to manage risks of fraud, waste and abuse.

b. Approving/Billing Officials are the GPC first line of defense against, fraud, waste, and abuse, as their responsibilities require monthly review of their cardholder's purchases.

c. The "hotline" number for reporting fraud within USAREUR is 0621-487-6669 or DSN 375-6669. The address for the Department of the Army Criminal Investigation Command, Special Investigation's office is:

Second Region, USACIDC
Unit 29201
APO AE 09102

DSN 375-8374 or 375-7283
FAX 375-6320

14. Surveillance Program

a. The USAREUR GPC Program is subject to audits and surveillance in accordance with AFARS. Surveillance responsibilities within USAREUR is conducted by USACCE personnel designated by the PARC, Commander, WCC and Chiefs, RCOs.

b. Surveillance will be supported and strengthened by the Command Supply Discipline Program checks as a joint effort between the APCs and Approving/Billing Officials.

c. On a macro basis, audits are conducted to ensure that Federal laws, regulations and agency procedures are adequate.

1) Written procedures outlining purchase procedures, and other such areas as property accountability for non-expendable items, and prior approval coordination with Information Management when buying information technology items.

2) Written guidance to cardholders on funding authorization and controls on spending limits. Guidance on when and how funding will be managed and appropriate funds for each purchase card account.

3) Adequate separation of duties of cardholders and person(s) receiving the item(s).

4) Purchase card records are in good shape and easy to follow the purchasing and payment process of purchases.

5) Complete file documentation to include appropriate documents explaining any unusual situations, such as a buy which appears to have been a "split" purchase but wasn't.

6) Active consideration of priority sources consistent with FAR Part 8.

7) Active promotion of competition when appropriate along with rotation of vendors.

d. Where automated systems provide reporting capabilities to examine the population of transactions for purchase from unauthorized merchants, violations of limits, and other irregular activities, the APC will:

1) Use these capabilities to conduct random electronic reviews on purchase card accounts.

2) In cases where irregular activities are found, a physical on-site review of the billing official's account shall be conducted immediately for possible suspected fraud violations.

e. Surveillance results will be maintained on file in the Contracting Office for three years. Copies of surveillance results will be provided to the billing official's organizational commander, the billing official, and, if applicable, the cardholder. APCs will meet with the billing official to discuss each finding of noncompliance.

g. Surveillance of purchase card transactions made during contingency/exercise operations should occur within 30 days following the conclusion of the contingency exercise deployment of the cardholder or the receipt of the final billing statement, whichever is later.

h. Contingency/exercise purchase card surveillance documentation will be maintained for one year from payment of final billing statement.

15. Agency Program Coordinator's Annual Review of Approving/Billing Officials.

a. APCs are responsible for conducting annual reviews of each Billing Official Account and reporting deficiencies to the Chief of the RCOs, Commander, WCCs, Unit Commanders and Activity Directors.

b. Each ABO account will be reviewed and audited at least every 12 months (not once per fiscal year).

c. Cardholders. APCs are responsible for conducting on a random sampling basis 25% of individual records of cardholders assigned to billing officials. Records will be audited at least every 12 months (not once per fiscal year).

16. Approving/Billing Officials' Annual Review of Cardholders Accounts.

a. Billing officials shall be responsible for conducting quarterly reviews of 100% of their cardholders' accounts. Deficiencies and findings shall be reported to the Commander or Activity Director with a copy forwarded to the APC.

b. New cardholders should be reviewed closely by the Billing Official to ensure that the policies and agency procedures governing the purchase card are being properly used.

c. Cardholders' purchase files should be checked to ensure that recordkeeping is appropriate and purchases are properly documented and processed for payment.

17. Internal Management Controls.

a. The Assistant Secretary of the Army (Acquisition Logistics and Technology) advocated that the Army Purchase Card Program is properly administered and supported with strict internal controls.

b. Commanders and Activity Directors are responsible for ensuring that adequate management controls are in place and working to provide reasonable assurance that the integrity of the GPC Program and resources are protected from fraud, waste and misuse.

c. The Commander's appointment of the Billing Official and the monthly review, approval and certification of cardholder's purchases is the first line of defense against cardholder fraud, waste and abuse.

d. In order for the review to be effective, the approving officials must be given adequate time to determine that cardholder purchases are proper and legal. Having inadequate time to perform this function, or having an unreasonable number of cardholders to review, will eventually in misuse of the purchase card.

e. The GPC Management Control Checklist located at Appendix F assists Commanders and Directors in their efforts to evaluate key management controls and if they are working effectively.

f. The Installation or activity internal review office can be contacted for information on audits and inspections on the GPC Program.

References

1. Federal Acquisition Regulation (FAR) Part 13, Simplified Acquisitions; and FAR Part 8, Required Sources of Supplies and Services.
2. Department of Defense (DoD) FAR Supplements (DFARS), 213.301, Simplified Acquisition Procedures.
3. Army Federal Regulation Supplement (AFARS) Part 13, Subpart 5113.2, Actions at or Below the Micro-Purchase Threshold.
4. Defense Finance and Accounting Service - Indianapolis Regulation 37-1, Chapter 9, Paragraph 090207.
5. Army Regulation (AR) 710-2, Inventory Management Supply Policy Below the Whole sale Level.

6. USAREUR Regulation (UR) 710-2.
7. AR 25-1, The Army Information Resources Management program.
8. UR Regulation 25-1, Change
9. AR 25-30, The Army Integrated Publishing and Printing Program.
10. AR 11-2, Management control.
11. General Administration (GSA)'s Governmentwide Commercial Credit Card Service, Contract Guide GS-23F-94031, Oct 95
12. Deputy Assistant Secretary of the Army (Financial Operations) Policy Letter, Subject: Funding and Obligation Instructions for Micropurchases Using the International Merchant Purchase Authorization Card (IMPAC) dated 16 September 1996.

Glossary

Definitions

1. **International Merchant Purchase Authorization Card.** A Government wide commercial credit card, which is an internationally accepted VISA credit card that allows cardholders to purchase small-cost items of supplies and services under an established Delegation of Authority. It is a distinctively designed card which bears the legend "For Official Government Use Only".
2. **Agency/Organization Program Coordinator.** An individual designated by the Chief of the Regional Contracting Office to perform the day-to-day activities that allow for ongoing and overall administration of the Government-wide Purchase Card Program. and training within the limits of delegated authority.
3. **Approving/Billing Official.** An individual within a directorate or activity who has responsibility for one or more cardholders. Certifies the cardholder's monthly "Statement of Account" and ensure payments are made for purchases which are authorized and made in accordance with FAR and agency regulations.

4. **Cardholder.** An individual designated by the Chief of the Contracting office to whom a card is issued and procurement authority is delegated. The card bears the cardholders name and may only be used by this individual for authorized U.S. Government purchases.

5. **Certification.** The act of attesting to the legality, propriety and correctness of a document for payment as provided for in 31 U.S.C. 3528(a).

6. **Purchase Card Certifying Officer.** A DoD military member or civilian employee of the Department appointed in writing to certify the official billing statement for payment.

7. **Cardholder Delegation of Authority.** The Chief of the Contracting Office may delegate to an individual the authority to purchase and or pay for commercially available supplies at a stated limitation when using the purchase card.

Acronyms

ABO	Approving/Billing Official
APC	Agency Program Coordinator
ADPE	Automated Data Processing Equipment
AFARS	Army Federal Army Regulation Supplement
FAR	Federal Acquisition Regulation
DFAS	Defense Finance and Accounting Service
DOIM	Director of Information Management
DOL	The Supporting Logistics Activity
DRM	Director of Resource Management
FCO	Funds Control Officer
FPI	Federal Prison Industries
GSA	General Services Administration
IMPAC	International Merchant Purchase Authorization Card
IT	Information Technology
NIB	National Industries for the Blind
NISH	National Industries for the Severely Handicapped
PARC	Principal Assistant Responsible for Contracting
RCO	Regional Contracting Office
SOA	Statement of Account
SRA	Stock Record Account
SOP	Standing Operating Procedures
USACCE	US Army Contracting Command Europe
USAREUR	US Army Europe
WCC	Wiesbaden Contracting Center

Special Terms

1. **Micro-purchase.** Small cost items of supplies or services valued at \$2,500 or less.

2. **Single Purchase Limit.** A dollar amount that limits a single micro-purchase transaction to \$2,500.
3. **30 Day Spending Limit.** The maximum dollar amount that a cardholder can spend within a billing cycle.
4. **Tax exempt Status.** All micro-purchases made using the IMPAC purchase card are exempt from local, state, federal and Host Nation taxes.

Appendix A

U.S. Convenience Checks Policy and Procedures

A. General.

1. The Government purchase card is the preferred method of payment for purchases valued at \$2,500 or less. U.S. Convenience Checks (also known as Accommodation Checks) is an alternative method to paying for supplies and services in instances where the use of the purchase card is not feasible.

2. Commanders and Activity Directors shall make every effort to use the purchase card, however; when a mission requirement cannot be fulfilled with the card, U.S. Convenience Checks provide a purchasing alternative.

3. Convenience checks provide activities the flexibility to issue low volume, low dollar payments for supplies and services in U.S. dollars to tax paying American vendors or merchants.

4. There are administrative costs associated with the use of Convenience Checks and requiring activities will be responsible for funding and paying these costs.

5. Convenience checks must be safeguarded by check account holder when not in use. Lost or stolen checks must be immediately reported to the bank.

6. Convenience Checks must be advantageous after evaluating all alternatives. Checks should not be used to avoid the normal card payment process.

B. Authority.

Office of the Assistant Secretary of the Army Financial Management and Comptroller OUSD(C) memorandum dated February 4, 1998.

C. Policies.

1. Activities desiring checking accounts must contact the APC within the RCO, or WCC.

2. Approval to obtain a Checking Account requires that the activity's purchase card accounts be in "in good standing", (i.e. not more than 60 days overdue by bank standards).

3. Convenience checks shall not be written for more than \$2,500 per transaction and for the exact purchase amount inclusive of the administrative processing fee.

4. "Splitting" payment amounts across more than one check to keep below the \$2,500 limit is prohibited.

5. Convenience checks shall not be issued as an "exchange-for-cash" or any other hard currency.

6. Checks may be mailed, so long as internal controls are in place to avoid duplicate payments to payees.

7. Convenience checking account designated Approving/certifying Officials accept pecuniary liability for payments made using the checking account.

D. Procedures.

1. Establishment of Convenience Checks Account.

a. Requests to establish Convenience Check Accounts shall be justified in writing by the organization's commander/director and forwarded to the APC. The justification should include specific reasons why a purchase card cannot be used for payment.

b. APCs will review the justifications and establish that the activity has recurring requirements that cannot be fulfilled by the purchase card prior to approval.

c. APCs shall furnish a written response to the requesting activity for any disapproved checking account within ten days after receipt of the request. Disapproval shall explain the reason for denial and should be signed by the Chief of the Contracting Office. Appeals may be made to Commander, U.S. Army Contracting Command Europe, Office of the PARC, Unit 29331, ATTN: AEAPR-PA-PL, APO AE 09266

2. **Check Cashiers (also known as Check Writers), Custodians, and Approving Officials.**

a. **Selection and appointment.** Commanders or activity directors shall appoint personnel as approving officials, cashiers, and custodians.

b. Any U.S. Government employee, military or civilian including local nations, may be selected for appointment.

c. Check Cashiers, custodians, and approving officials must receive standard purchase card training prior to being issued an active checking account.

d. The check cashier is the only person who have authority to issue and sign checks. He/she may hold a purchase card account as long as separate accounts are maintained and policies and procedures observed.

e. The Check custodian orders, receives, stores, issues, inventory, reconcile and dispose of check stock. He/she shall not be responsible for approving and processing requirements for check writing.

f. Foreign drafts checks are negotiable instruments and must be stored in a locked container, such as a safe or metal filing cabinet. Checks will be accounted for appropriately to prevent loss, theft, or potential forgery.

3. **Authorized Uses of Convenience Checks:**

a. Before a check is issued, the requiring organization must **make every effort to use the purchase card**. Maximum efforts shall be made to find and use vendors and merchants that accept the purchase card.

b. Checks may be used when supplies or services are available for delivery within 15 days at the contractor's place of business or at destination. Purchases made with the check must not require detailed technical specifications or an inspection report.

c. Expenditures not related to small purchases when authorized by other regulations such as:

Delivery charges associated with the purchase made with a convenience check when the contractor is

requested to arrange delivery. These charges include local delivery, parcel post, including cash on delivery (C.O.D.) postal charges, and line haul or inter-city transportation charges, provided the charges are determined to be reasonable and acceptance is in the best interest of the government.

d. Transportation passes or tokens, postage.

e. Part-time referees, umpires, and officials for base recreational services, and base chapel musicians.

f. Foreign drafts checks may be used for payments in overseas transactions up to \$2,500.00 in support of contingencies declared by the Secretary of Defense. Warranted Contingency Contracting Officers (CCO) shall be the only users of foreign drafts checks in contingency operations.

4. Unauthorized Uses Convenience Checks.

a. Payment of salaries and wages.

b. Travel advances or any other advances.

c. Payments of travel claims

d. Payment of public utility bills.

e. Purchases from Government contractors or contractor's agents who are military personnel or civilian employees of the government.

f. Repetitive purchases from the same contractor when another method of purchase, such as a purchase card or blanket purchase agreement would be more appropriate.

e. Paying office late payments or incidence of prompt payment interest penalties are not justification for use of the checks.

f. Payment of spot awards.

E. Administrative Fees.

1. The issuing organization is responsible for all administrative costs associated with the use of foreign drafts checks fees.

2. The total purchase amount plus the administrative fee shall be part of the issued check amount. Check cashiers must be accounted for the administrative fee in the check writer's purchase log (check register).

3. The total purchase amount plus the administrative fee shall be part of the issued check amount. Check cashiers must be accounted for the administrative fee in the check writer's purchase log (check register).

4. The current program fees for check writing are:

a. 2% fee of the face value of checks written outside CONUS.

b. \$50 cancellation fee may be incurred on checks that are lost or cancelled.

F. Account Reconciliation and Payment.

1. All cleared foreign draft checks must be reconciled in a similar manner as purchase card accounts as a part of the monthly Statement of Account (SOA) at the end of the billing cycle.

2. Checks are printed on duplicate paper to facilitate tracking and reconciliation. Duplicate copies of checks must be retained as a part of the account original documentation files.

3. Upon receipt of the monthly Statement of Account (SOA), the check cashier shall reconcile the SOA by matching and/or verifying all foreign drafts checks issued for purchases against the check register log records, appropriately tagging each transaction as billed, received and complete.

4. Implement appropriate procedures with merchants to resolve questioned transactions.

5. Once cardholder reconciliation is complete, purchase card file is signed and all receipts and support documentation is attached and forwarded (preferably electronically) to the ABO within 5 working days of receipt.

6. The approving/billing official, upon receipt of check cashier monthly Statement Of Account, shall:

(a) Reconcile the Official Billing Statement. This process requires the ABO to review and verify that all purchases made by the cashier matches the official billing statement. He/She verifies that transactions were for

official government purposes in accordance with federal, Army and agency regulations.

(b) Certifies the billing statement for payment. Once reconciliation is complete, sign the statement and forward it to the paying office no later than the 7 working days of receipt.

(c) Retain a copy certified billing statement report for period of 3 years and provide information copies of the official billing report to the Resource Manager and the Property Book Officer, who in turn will post obligated funds for the billing cycle and review purchase card

G. Disputed Checks.

1. **The dispute process available with the purchase card is not available with foreign draft checks.**

2. Any concerns over a purchase made with a foreign draft check must be resolved directly with the merchant. The check writer is solely responsible for securing restitution and/or credit for disputed purchases. Lost checks are the responsibility of the check writer.

3. Cardholder Statement of Questioned Items (CSQI) will not be accepted for check purchases. Each activity is responsible for checks written on the account, unless it is determined fraud is involved.

4. If merchants or vendors issue credits or refunds by cash or check, funds must immediately be turned in to the Resource Manager.

H. Convenience Checks Security.

1. Commanders and activity directors are required to ensure that foreign draft checks are safeguarded against theft or loss.

2. Convenience checks will be pre-numbered and additional controls will be maintained by the check writer by using a separate purchase log for recording written checks (i.e. check register) in addition to the purchase card log.

I. Surveillance.

1. Commanders and activity directors are required to have appropriate oversight in place to ensure good stewardship and discourage and detect fraudulent actions with the Convenience Checks.

2. Checking accounts must be audited on a **quarterly (every three months)** basis.

3. The activity's designated approving/billing official is responsible for the implementation of appropriate internal controls.

4. Approving/billing officials shall conduct **quarterly** reviews of each convenience checking account as a part of the regular audit reviews required under the surveillance requirements of purchase card accounts.

4. The APCs will review each Checking account under each approving/billing official as part of the annual surveillance requirement of the purchase card program.

5. Automated reports are available from the Bank to assist checking oversight.

Appendix B

Foreign Draft Convenience Checks Policy and Procedures

A. General.

1. Foreign Draft Convenience Checks provide an alternative **only** when the use of the purchase card cannot be used for payment, or when vendors or merchant do not accept the government purchase card.

2. Foreign drafts checks provide activities the flexibility to issue low volume, low dollar payments for supplies and services in foreign currencies.

3. There are administrative costs associated with the Foreign Draft Checks and requiring activities will be responsible for funding and paying these costs.

4. Foreign Draft checks must be safeguarded by the activity when not in use. Lost or stolen checks must be immediately reported to the bank.

5. Foreign Draft Checks must be advantageous after evaluating all alternatives. Checks should not be used to avoid the normal card payment process.

B. Authority.

Office of the Assistant Secretary of the Army Financial Management and Comptroller OUSD(C) memorandum dated February 4, 1998.

C. Policies.

1. Foreign Draft Convenience Check accounts are located in the contracting office. Customer activities desiring accounts outside the contracting office must justify in writing to the Commander, WCC or the Chief, RCO why an account is necessary. Commander, WCC and Chief, RCO may authorize such accounts when appropriate.

2. Approval to obtain a Foreign Draft Convenience Checking Account requires that the activity's purchase card accounts be in "in good standing", (i.e. not more than 60 days overdue by bank standards).

3. Foreign Drafts Convenience checks shall not be written for more than \$2,500 per check for the exact purchase amount inclusive of the administrative processing fee.

4. "Splitting" payment amounts across more than one check to keep below the \$2,500 limit is prohibited.

5. Foreign drafts checks shall not be issued as an "exchange-for-cash" or any other hard currency.

6. Foreign Drafts checks may be mailed, so long as internal controls are in place to avoid duplicate payments to payees.

7. Foreign Drafts account designated Approving/certifying Officials accept pecuniary liability for payments made using the checking account.

8. The number of foreign draft checking accounts per installation/activity shall be kept to a minimum and shall be limited to no more than one checkbook per organization.

D. Procedures.

1. **Establishment of Foreign Draft Convenience Checks Account.**

a. Requests to establish Foreign Draft Convenience Check Accounts shall be justified in writing by the organization's commander/director and forwarded to the APC. The justification should include specific reasons why a purchase card cannot be used for payment.

b. APCs will review the justifications and establish that the activity has recurring requirements that cannot be fulfilled by the purchase card prior to approval.

c. APCs shall furnish a written response to the requesting activity for any disapproved foreign draft convenience checking account within ten days after receipt of the request. Disapproval shall explain the reason for denial and should be signed by the Chief of the Contracting Office. Appeals may be made to Commander, U.S. Army Contracting Command Europe, Office of the PARC, Unit 29331, ATTN: AEAPR-PA-PL, APO AE 09266

2. Check Cashiers (also known as Check Writers), Custodians, and Approving Officials.

a. **Selection and appointment.** Commanders or activity directors shall appoint personnel as approving officials, cashiers, and custodians.

b. Any U.S. Government employee, military or civilian including local nations, may be selected for appointment.

c. Check Cashiers, custodians, and approving officials must receive standard purchase card training prior to being issued an active foreign drafts checking account.

d. The check cashier is the only person who have authority to issue and sign foreign drafts checks. He/she may hold a purchase card account as long as separate accounts are maintained and policies and procedures observed.

e. The Check custodian orders, receives, stores, issues, inventory, reconcile and dispose of check stock. He/she shall not be responsible for approving and processing requirements for check writing.

f. Foreign drafts checks are negotiable instruments and must be stored in a locked container, such as a safe or metal filing cabinet. Checks will be accounted

for appropriately to prevent loss, theft, or potential forgery.

g. The Approving Official authorizes and certify the issuance foreign drafts checks written by the cashier. In order to maintain effective internal controls, the approving official may not perform check writing functions of the custodian or cashier.

3. Authorized Uses of Foreign Draft Convenience Checks:

a. Before a foreign draft check is issued, the requiring organization must **make every effort to use the purchase card**. Maximum efforts shall be made to find and use vendors and merchants that accept the purchase card.

b. Foreign drafts checks may be used when supplies or services are available for delivery within 15 days at the contractor's place of business or at destination. Purchases made with the check must not require detailed technical specifications or an inspection report.

c. Expenditures not related to small purchases when authorized by other regulations such as:

Delivery charges associated with the purchase made with a convenience check when the contractor is requested to arrange delivery. These charges include local delivery, parcel post, including cash on delivery (C.O.D.) postal charges, and line haul or inter-city transportation charges, provided the charges are determined to be reasonable and acceptance is in the best interest of the government.

d. Transportation passes or tokens, postage.

e. Part-time referees, umpires, and officials for base recreational services, and base chapel musicians.

f. Foreign drafts checks may be used for payments in overseas transactions up to \$2,500.00 in support of contingencies declared by the Secretary of Defense. Warranted Contingency Contracting Officers (CCO) shall be the only users of foreign drafts checks in contingency operations.

4. Unauthorized Uses for Foreign Drafts Checks Payments.

a. Payment of salaries and wages.

b. Travel advances or any other advances.

- c. Payments of travel claims
- d. Payment of public utility bills.
- e. Purchases from Government contractors or contractor's agents who are military personnel or civilian employees of the government.
- f. Repetitive purchases from the same contractor when another method of purchase, such as a purchase card or blanket purchase agreement would be more appropriate.
- e. Paying office late payments or incidence of prompt payment interest penalties are not justification for use of the checks.
- f. Payment of spot awards.

E. Administrative Fees.

- 1. The issuing organization is responsible for all administrative costs associated with the use of foreign drafts checks fees.
- 2. The total purchase amount plus the administrative fee shall be part of the issued check amount. Check cashiers must be accounted for the administrative fee in the check writer's purchase log (check register).
- 3. The current program fees for check writing are:
 - a. 2% fee of the face value of checks written outside CONUS.
 - b. \$50 cancellation fee may be incurred on checks that are lost or cancelled.

F. Account Reconciliation and Payment.

- 1. All cleared foreign draft checks must be reconciled in a similar manner as purchase card accounts as a part of the monthly Statement of Account (SOA) at the end of the billing cycle.
- 2. Checks are printed on duplicate paper to facilitate tracking and reconciliation. Duplicate copies of checks must be retained as a part of the account original documentation files.
- 3. Upon receipt of the monthly Statement of Account (SOA), the check cashier shall reconcile the SOA by matching and/or verifying all foreign drafts checks issued for purchases against the check register log records,

appropriately tagging each transaction as billed, received and complete.

4. Implement appropriate procedures with merchants to resolve questioned transactions.

5. Once cardholder reconciliation is complete, purchase card file is signed and all receipts and support documentation is attached and forwarded (preferably electronically) to the ABO within 5 working days of receipt.

6. The approving/billing official, upon receipt of check cashier monthly Statement Of Account, shall:

(a) Reconcile the Official Billing Statement. This process requires the ABO to review and verify that all purchases made by the cashier matches the official billing statement. He/She verifies that transactions were for official government purposes in accordance with federal, Army and agency regulations.

(b) Certifies the billing statement for payment. Once reconciliation is complete, sign the statement and forward it to the paying office no later than the 7 working days of receipt.

(c) Retain a copy certified billing statement report for period of 3 years and provide information copies of the official billing report to the Resource Manager and the Property Book Officer, who in turn will post obligated funds for the billing cycle and review purchase card

G. Disputed Checks.

1. **The dispute process available with the purchase card is not available with foreign draft checks.**

2. Any concerns over a purchase made with a foreign draft check must be resolved directly with the merchant. The check writer is solely responsible for securing restitution and/or credit for disputed purchases. Lost checks are the responsibility of the check writer.

3. Cardholder Statement of Questioned Items (CSQI) will not be accepted for check purchases. Each activity is responsible for checks written on the account, unless it is determined fraud is involved.

4. If merchants or vendors issue credits or refunds by cash or check, funds must immediately be turned in to the Resource Manager.

H. Foreign Draft Convenience Checks Security.

1. Commanders and activity directors are required to ensure that foreign draft checks are safeguarded against theft or loss.

2. The foreign drafts checks will be pre-numbered and additional controls will be maintained by the check writer by using a separate purchase log for recording written checks (i.e. check register) in addition to the purchase card log.

I. Surveillance.

1. Commanders and activity directors are required to have appropriate oversight in place to ensure good stewardship and discourage and detect fraudulent actions with the Foreign Drafts Convenience Checks.

2. Foreign draft convenience checking accounts must be audited on a **quarterly (every three months)** basis.

3. The activity's designated approving/billing official is responsible for the implementation of appropriate internal controls.

4. Approving/billing officials shall conduct **quarterly** reviews of each foreign draft account as a part of the regular audit reviews required under the surveillance requirements of purchase card accounts.

3. The APCs will review each Foreign Draft Convenience Checking account under each approving/billing official as part of the annual surveillance requirement of the purchase card program.

4. Automated reports are available from the Bank to assist checking oversight.

Appendix C

Government Purchase Card Use OCONUS Up To \$25,000 Policies and Procedures

A. General.

1. The Director of Defense Procurement issued a final rule amending the Department of Defense FAR Supplement at Part 213.301 permitting the use of the purchase card on a stand-alone basis for overseas purchases of commercial items

up to \$25,000.

2. Army Federal Acquisition Regulation Supplement (AFARS) requires additional procedures for use of the purchase card up to \$25,000 as a method of payment above the micro-purchase threshold in conjunction with simplified acquisition procedures.

B. Policies.

1. Requests for expanded purchase card authority up to \$25,000 shall be justified in writing and authorized by the Installation Commander or Activity Director.

2. Standard purchase card training for micro-purchases is required prior to training for an expanded limit card

C. Procedures.

1. The procedures for purchase card use up to \$25,000 are similar to procedures for use of the purchase card at the micro-purchase threshold. Please see micro-purchase procedures at Page _____, Paragraphs 9.A. thru 9.

2. Purchase procedures for transactions up to \$25,000 require additional processes. Cardholders shall:

a. **Obtain Competition.** Purchases above \$2,500 require competition. Competition is accomplished by soliciting a minimum of three vendors and comparing their quotes to determine the best overall price.

b. **Document the file:** Cardholders shall document purchases validating competition obtained, price reasonableness determination, and reporting.

c. **Timely Reporting.** All contract actions \$25,000 or less must be reported monthly on DD Form 1057 to the Contracting Office.

D. Account Reconciliation and Payment.

The account reconciliation and payment procedures for use of the purchase card up to \$25,000 are identical to account reconciliation and payment procedures at the micro-purchase threshold. See Page _____, Paragraph _____.

E. Disputed Transactions. The dispute procedures for use of the purchase card up to \$25,000 are identical disputed transactions at the micro-purchase threshold. See Page _____, Paragraph _____.

F. Surveillance.

1. APCs will review and audit each approving/billing official account every 6 months (not less than twice per fiscal year).

2. Approving/billing officials shall perform surveillance reviews of 100% of their cardholder accounts at least every 12 months (not once per fiscal year). Reports will be provided to the Contracting Office APC.

3. A random sample of 25% of cardholders assigned to billing officials shall be reviewed and audited at least every 12 months (not once per fiscal year).

4. Surveillance results will be maintained on file in the Installation Contracting Office. Copies of surveillance results will be provided to the billing official's organizational commander, the billing official, and, if applicable, the cardholder.

Appendix D

**Ordering Officer Authority Up To \$50,000
Policies and Procedures**

A. General.

1) The Director of Defense Procurement encourages use of the GPC in placing orders for supplies and services covered by Indefinite-Delivery or Indefinite Quantity contracts and Federal Supply Schedules.

2) The purchase card may also provide a streamlined way of paying for contracts other than those above. Prior to using the card, the contracting office shall determine that the use of the card for payment is in the best interest of the Government. The determination shall address any increase in price and/or administrative costs to use the card versus the cost of processing the payment without the card.

3) Cardholders will place orders verbally or electronically using the purchase card as the method of payment.

B. Authority.

Specific provisions of acquisition regulations authorize non-procurement cardholders to act as ordering officials or representatives of contracting officers. These provisions include:

1) DFARS 213.301(2), in general for orders that fit within the listed limitations.

2) FAR 16.505(a)(2) for orders against Indefinite-Delivery contracts.

3) FAR 13.303-3(a) for Blanket Purchase Agreements.

C. Policies.

1) Requests for expanded purchase card authority up to \$25,000 shall be justified in writing and authorized by the Installation Commander or Activity Director.

2) Designation for ordering officers' cardholders must be in writing and all limitations on the authority will be stated in the letter of appointment.

3) Cardholders and certifying officials shall receive training and orientation covering the use of the purchase card prior to being delegated procurement authority as an ordering officer.

C. Procedures.

1. The procedures for purchase card use up to \$25,000 are similar to procedures for use of the purchase card at the micro-purchase threshold. Please see micro-purchase procedures at Page _____, Paragraphs 9.A. thru 9.

2. Purchase procedures for transactions up to \$25,000 require additional processes. Cardholders shall:

a. **Obtain Competition.** Purchases above \$2,500 require competition. Competition is accomplished by soliciting a minimum of three vendors and comparing their quotes to determine the best overall price.

b. **Document the file:** Cardholders shall document purchases validating competition obtained, price reasonableness determination, and reporting.

c. Timely Reporting. All contract actions \$25,000 or less must be reported monthly on DD Form 1057 to the Contracting Office.

D. Account Reconciliation and Payment.

The account reconciliation and payment procedures for use of the purchase card up to \$25,000 are identical to account reconciliation and payment procedures at the micro-purchase threshold. See Page _____, Paragraph _____.

E. Disputed Transactions. The dispute procedures for use of the purchase card up to \$25,000 are identical disputed transactions at the micro-purchase threshold. See Page _____, Paragraph _____.

F. Surveillance.

1. APCs will review and audit each approving/billing official account every 6 months (not less than twice per fiscal year).

2. Approving/billing officials shall perform surveillance reviews of 100% of their cardholder accounts at least every 12 months (not once per fiscal year). Reports will be provided to the Contracting Office APC.

3. A random sample of 25% of cardholders assigned to billing officials shall be reviewed and audited at least every 12 months (not once per fiscal year).

4. Surveillance results will be maintained on file in the Installation Contracting Office. Copies of surveillance results will be provided to the billing official's organizational commander, the billing official, and, if applicable, the cardholder.

APPENDIX E
TAX RELIEF PROCEDURES IN GERMANY

1. To obtain tax relief for purchases within Germany an Abwicklungsschein must be filled out, stamped, signed, and given to the vendor. A copy of a completed form with block by block instructions is included in this Appendix. Questions on obtaining the forms, stamps, and completing the form are covered during the purchase card training. Further questions should be addressed to APCs.

2. When using Abwicklungsschein, make sure your receipt reflects the Mehrwertsteuer relief. Attach the form to the file copy of the statement because you will need it later for German-Tax Audits. Send copy to Finance with reconciled GPC statement.

3. Abwicklungsschein forms can be obtained from the following sources:

U.S. Army Contracting Command Europe
Unit 29331, ATTN: AEUCC-M
APO AE 09266
DSN 375-3214
Commercial phone: 0621-487-3214
FAX: 0621-487-7281 or 7890
E-Mail: dekunfyh@hq.usacce.army.mil

4. Forms can be purchased from stationery stores or ordered from commercial printers such as Purschke & Henkel with offices in numerous cities across Germany.

Purschke + Hensel GmHB
Kanalstrasse 7
12357 Berlin
Tel: (0049) 030/660901-26
Fax: (0049) 030/66931199 + 030/660901-11

E-Mail: purschke-hensel@t-online.de

HOW TO USE THE ABWICKLUNGSSCHEIN/MEHRWERSTEUER

1. Name and address of supplier
2. Date and Order number (BPA, Contract # if applicable)
If IMPAC purchase write "IMPAC"
3. Name and address of official procurement agency-this
will be your RCO
4. Name and address of receiving agency
5. Date of Delivery
6. Exact description of goods or service
7. Measurements other than metric units (lea, a dozen,
etc.)
8. Measurements in metric units
9. Price in D-Marks
10. Total amount in DM-Vendor will complete }
}
11. Date-same date as in # 5 to be completed by the
vendor
12. Stamp and valid signature of supplier

Page # 2

1. DM Amount
2. Deutsche Mark

3. Visa-IMPAC-Card
4. Cardholder's activity address
5. Date
6. Official stamp
7. Name, rank, and agency of certifying officer- Pre-signed by approving official as certifying officer.
(Cardholder does not sign anywhere on the form.)

Appendix F

"Splitting" Requirements and Purchases

1. "Splitting" is the intentional break down of a known requirement or purchase amount to stay within a cardholder's authorized delegated spending authority. This is a violation of federal regulation.

2. Cardholders will document the purchase file explaining any unusual situation(s) for purchases which appears to have been a "split" but wasn't.

3. The following are examples of split purchases found during surveillance reviews:

- A cardholder leased a copier, fax machine, and three projectors for a one week conference. The quote from the vendor indicated that the cost would be over \$2,500. The cardholder used his GPC to pay \$2,408.30 on 25 March and \$874.85 on 26 March for the week lease. The cardholder indicated that since separate pieces of equipment were involved the purchases were not split. This interpretation is inconsistent with the FAR.

- A cardholder had a requirement, per a purchase request and commitment form, to purchase an estimated \$8,530 of equipment. The cardholder initiated six separate transactions between 10 March and 31 March to purchase the equipment. The cardholder indicated that since the requirements were different models the purchases were not split. Also since three of the faxes were going to different divisions of the Directorate of Public Works and one was going to the Public Affairs Office the cardholder indicated the purchases were not split. This is an erroneous interpretation.

- A cardholder made five separate purchases of educational materials on 2 May. In total, the five purchases amounted to \$7,100.13. The cardholder indicated the purchases were in support of vacation bible schools that were going to be held at 5 separate Chapels. The cardholder indicated this meant there were five requirements that were not split. This is an erroneous interpretation.

APPENDIX G

MANAGEMENT CONTROL CHECKLIST FOR THE
GOVERNMENT-WIDE COMMERICAL PURCHASE CARD (GPC)

PURPOSE: The purpose of this checklist is to assist Commanders, managers, and contracting personnel in evaluating the key management controls below. It is not an all-inclusive guide to cover all controls. Surveillance may include additional items. This checklist is a starting point for the surveillance, installations may supplement this guide as needed.

INSTRUCTIONS: Answers must be based on the actual testing of key management controls (i.e. document analysis, direct observation, sampling, simulating, other). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation.

Review of Cardholder(s) Accounts:

1. Does the cardholder have a certificate of training showing successful completion or any proof of required orientation and training on federal, army rules and regulations to include local procedures governing the purchase card?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

2. Does the cardholder have a Letter of Appointment for Delegation of Procurement Authority on file with any applicable amendments i.e. single or monthly limits increases?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

2. Has the cardholder received re-refresher (required two years from date of Delegation of Authority Appointment) training and/or materials on purchase card program changes?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

3. If the cardholder have more than one GPC account (i.e. plastic account, or checking account), are the accounts established as separate accounts with their own funds?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

4. Does the cardholder maintain a transaction register or purchase log record documenting purchases and showing available funds balance? As a minimum, the log shall include: who the purchase is for; date of order; vendor name; price paid; and when item is received.

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

5. Does the cardholder obtain the pre-approval for mission requirements from the Approving/Certifying Officer/Billing Officer prior to making a purchase?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

6. Is there evidence that Mandatory Sources of Supply have been checked prior to making the purchase from the open market?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

7. Is the cardholder using the "Abwicklungsschein" to obtain "Tax Relief" on behave of the U.S. Government when making a purchase for official government use?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

8. Were there any unauthorized purchases or improper purchases made by the cardholder?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

9. Does the cardholder comply with the established single purchase limit and monthly purchase limits?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

10. Is there evidence of "split purchasing" being performed by the cardholder to stay within the micro-purchase threshold? Have cardholders complied with FAR 13.003 that prohibits breaking down requirements into several purchases in order not to exceed the micro-purchase threshold (splitting requirements)?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

11. Does the cardholder rotate purchases among vendors/merchants to promote competition?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

12. Does the cardholder allow anyone else (i.e. Approving Official) to use his/her card to make purchases?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

13. Does the Unit Activity or Organization have a procedure in place to ensure that property acquired is accounted for with the Property Book Officer?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

14. Are non-expendable, sensitive, or highly pilferable supplies reported to the Property Book Officer for hand receipt?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

15. Does the cardholder reconcile monthly statement of accounts and forwards to the approving/billing official within 5 work days after receipt?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

16. When there are discrepancies with the Statement of Account, has a Statement of Cardholder Statement of

Questioned Items been submitted to U.S. Bank within 60 days?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

17. Does the cardholder maintain an accurate record of unresolved disputed purchases?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

18. Has the cardholder Statement of Account been **date stamped** upon receipt?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

19. Determine if receipt of goods been verified prior to payment?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

20. Did the cardholder, after reconciling his/her statement by verifying each transaction against the purchase log, forward it to the Certifying Officer/Billing Official within three days of receipt?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

Review of Approving/Certifying Officer/Billing Official(s) Accounts:

1. Are the following documents on file and/or current?

a. Appointment as Certifying Official Letter.

RESPONSE: YES _____ NO _____ NA _____

REMARKS:

b. Training Certification.

RESPONSE: YES _____ NO _____ NA _____

REMARKS:

c. Copy of USAREUR Regulation 715-33.

RESPONSE: YES _____ NO _____ NA _____

REMARKS:

d. Copy of last inspection of cardholders.

RESPONSE: YES _____ NO _____ NA _____

REMARKS:

e. Memorandum listing all cardholders, their accounts and authorized expenditure limits they are responsible for.

RESPONSE: YES _____ NO _____ NA _____

REMARKS:

2. Are cardholder statement of accounts (SOA) being reconciled monthly?

RESPONSE: YES _____ NO _____ NA _____

REMARKS:

- a. Verified proper funding in place prior to purchase(s)
- b. Verified purchase approval procedures adhered to
- c. Verified the Demand History Additions submitted to the SSA/SSO for input to SARRS
- d. Verified the items purchased properly accounted for on property book records or hand receipts
- e. Verified mandatory sources used or proper waivers/authority given to deviate

Review of Approving/Certifying Officer/Billing Official(s) Accounts (cont'd):

3. Verified that taxes were not charged- if so, ensured efforts to recover taxes by/from merchant have been initiated. (Taxes are not disputable items with the bank and must be recovered from the vendor)

RESPONSE: YES _____ NO _____ NA _____

REMARKS:

4. Verified that dispute procedures have been implemented as needed.

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

5. Verifies credits promised by vendors have been processed and credited.

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

6. Verifies that cardholders have signed the back of each page of the statement of account.

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

7. Were the billing account statements (BAS) certified and forwarded to the paying office (DFAS) no later than seven (7) working days from receipt?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

Review of Approving/Certifying Officer/Billing Official(s) Accounts (cont'd):

8. Retains a copy of certified billing statement report for a period of three (3) years?

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

9. Conducts reconciliation/provides property book officer and resource manager copies of the official billing report in order to verify accountability of items purchased and to track funds obligated/committed.

RESPONSE: YES _____ NO _____ NA _____
REMARKS:

U.S. Convenience Checks/Foreign Drafts Convenience Checks.

Evaluate administration and control of foreign draft Convenience Checks.

1. Determine that the authority to have a foreign draft convenience check account was requested and justified in writing, and signed and dated by the Commander or his/her designee of the activity.

RESPONSE: YES _____ NO _____ NA _____

REMARKS:

2. Determine that the justification: cited a recurring need that could not be fulfilled by use of the government purchase card or government travel card; an estimate of the bulk funding amount; and an estimate of the administrative cost of the account.

RESPONSE: YES _____ NO _____ NA _____

REMARKS:

3. Determine that specialized training was provided to accommodation check holders and approving officials.

RESPONSE: YES _____ NO _____ NA _____

REMARKS:

4. Determine that foreign drafts accounts are bulk funded with a single accounting classification or work code as assigned by the resource manager.

RESPONSE: YES _____ NO _____ NA _____

REMARKS:

5. Determine that foreign draft convenience check accounts are established as a separate account and are not combined with active purchase card accounts.

RESPONSE: YES _____ NO _____ NA _____

REMARKS:

6. Determine that accommodation checks are independently audited on a quarterly basis by an official designated in writing by the Commander.

RESPONSE: YES _____ NO _____ NA _____

REMARKS:

7. Determine that accommodation checks are audits verify:

- All unused checks by preprinted sequential numbers.
- Reconciliation of all check numbers used during the quarter under audit.
- Check amounts are limited to \$2,500.
- Purchases are not split to stay under the accommodation check limit.

RESPONSE: YES _____ NO _____ NA _____

REMARKS:

8. Determine that local policies and procedures prohibit the conversion of checks to cash and the use of checks out of sequence.

RESPONSE: YES _____ NO _____ NA _____

REMARKS:

LETTERHEAD

OFFICE SYMBOL

DATE

MEMORANDUM THRU INSERT RANK, NAME, UNIT

FOR DFAS-EUROPE, ATTN: RFPS-IMPAC, UNIT 23122, APO AE 09227

SUBJECT: Appointment of Certifying Officer (CO)

1. Effective this date you are assigned duties as a Government Purchase Card (GPC) Certifying Officer to Defense Finance and Accounting Service, Europe, Unit 23122, APO AE 09227.
2. Authority: AR: 37-103 and DFAS-IN Regulation 37-1.
3. Purpose: To certify following payment vouchers and documents:
 - a. US Bank invoices, certifying payment for supplies and services obtained with the Government Purchase Card.
 - b. Abwicklungsschein (German tax relief form).
4. Period: Until officially released from appointment.
5. Special instructions: You will be familiar with the applicable financial regulations and any written instructions from Defense Finance and Accounting Service, DFAS. You will read and understand these instructions prior to accepting the Certifying Official position. You, as Certifying Official can be held pecuniary liable for vouchers certified for payment that contain false, incorrect or misleading information. As GPC Certifying Official, you are only authorized to certify for payment of the document listed above. For all documents you certify under this appointment, your signature must be in the same form that you signed the DD Form 577. Complete the enclosures, forward the original to DFAS-Europe, a copy returned to me and a copy attached to your Approving Official Set-Up Form.

2 Encls
Certifying Official Acceptance
DD Form 577 Signature Card

SIGNATURE BLOCK
RANK, SVC
COMMANDER OR DIRECTOR

CF (w / encls):
Chief, Regional Contracting Office, Seckenheim, ATTN: GPC (IMPAC)

OFFICE SYMBOL

DATE

MEMORANDUM FOR INSERT COMMANDER OR DIRECTOR ABOVE

SUBJECT: Certifying Officer Statement of Agreement

1. By signature hereon, I acknowledge my appointment as a certifying officer to DFAS-Europe. I have received and fully understand the written and oral instructions pertaining to the certification of Government Purchase Card (IMPAC) official invoices from the Finance Officer or designated representative. I have read and understand my responsibilities and accountability.
2. I understand that I have entered an agency relationship with the Finance Officer, DFAS-Europe. I further understand that I can be held pecuniary liable in my own right or in conjunction with the Finance Officer for payment that I have certified, which later are determined to be illegal, improper, or incorrect. I understand that this appointment will remain in effect until revoked in writing by you or your successor.
3. Attached for your approval is the completed DD Form 577, Signature Card.

Certifying Officer Name (PRINT)

Certifying Officer Signature

Date

Phone

Enclosure 1 to Certifying Official Appointment Letter

1. NAME (Type or Print)	2. PAY GRADE	3. DATE
4. OFFICIAL ADDRESS		
5. SIGNATURE		
6. TYPE OF DOCUMENT OR PURPOSE FOR WHICH AUTHORIZED Certification for payment of Monthly I.M.P.A.C. Billing Account Statement		
THE ABOVE IS THE SIGNATURE OF THE AUTHORIZED INDIVIDUAL		
7. NAME OF COMMANDING OFFICER (Type or print)	8. PAY GRADE	
9. SIGNATURE OF COMMANDING OFFICER		

DD FORM 577, MAY 88

Previous edition may
be used until exhausted.

SIGNATURE CARD

Enclosure 2 to Certifying Official Appointment Letter

**SAMPLE APPOINTMENT LETTER
GPC CARDHOLDER WITH \$25,000 AUTHORITY**

SUBJECT: Appointment of IMPAC Cardholder with \$25,000 purchase authority

1. *Appointment.* In accordance with DFARS 213.301, you are appointed an IMPAC Cardholder with authority to make transactions up to \$25,000 subject to limitations set forth in the DFARS. Your appointment shall become effective (enter date) and shall remain effective, unless sooner revoked, until you are reassigned or your employment is terminated. You are subject to the technical supervision of the Chief,

_____(Contracting Office).

2. *Authority, Limitations and Requirements.* Your appointment is subject to the following limitations and requirements. DFARS 213.301 authorizes use of IMPAC as a stand alone purchase/payment method when

a. The purchase:

(1) Is made OCONUS for use OCONUS

(2) Is for a Commercial Item, but is not for work performed by employees recruited within CONUS

(3) Is not for supplies or services originating from, or transported through, sources identified in FAR 25.7 (Restricted Countries)

(4) Is not for Ball or Roller Bearings as end items, and

(5) Does not require access to classified or Privacy Act information, and

b. The individual making the purchase

(1) Is authorized and trained in accordance with agency procedures

(2) Complies with FAR 8.001 (JWOD) when making the purchase

(3) Seeks maximum practicable competition for the purchase in accordance with FAR 13.104 (b) (solicit three sources)

c. You are responsible to ensure supplies or nonpersonal services ordered conform to Government requirements before acceptance is made or payment authorized, and that all applicable property accountability rules and procedures are followed.

d. the authority granted in this appointment may not be redelegated to any other person.

3. *Standards of Conduct and Contracting Action Reporting Requirements.*

a. You shall comply with the standards of conduct prescribed in DoD 5500.7-R.

b. You shall furnish the undersigned such information as may be required for contracting action reporting purposes in the manner and the time specified.

4. *Termination of Appointment.*

a. Your appointment may be revoked at any time by the undersigned authority or successor and shall be terminated in writing.

b. Should you be reassigned from your present position or separated from Government service while this appointment is in effect, you shall promptly notify the appointing authority in writing. Your appointment will be terminated in writing if you are reassigned; it shall automatically be terminated on the date you are separated from Government service, if it is not revoked sooner.

5. *Acknowledgement of Receipt.* You are required to acknowledge receipt of this appointment on the duplicate copy and return it to the appointing authority. Your signature also serves as certification that you have read and understand the contents of DoD 5500.7-R. The original copy of this designation should be retained for your life.

SIGNATURE BLOCK
CONTRACTING OFFICE CHIEF

Receipt of this appointment is acknowledged.

NAME: (Print or type)

SIGNATURE:

TITLE:

DATE:

RANK/GRADE:

TELEPHONE:

LETTERHEAD

OFFICE SYMBOL _____ DATE _____

SUBJECT: Memorandum for Record - IMPAC Purchase (~\$2,500.00)

1. REQUIREMENT: _____

POC: _____ TELEPHONE: _____

2. APPROVED/DISAPPROVED: _____ DATE: _____

3. ACQUISITION PLAN: Price reasonableness determined by COMPETITION (see below) or
COMPARISON with _____

VENDOR: _____	UNIT COST	TOTAL COST
ITEM 1 _____	_____	_____
ITEM 2 _____	_____	_____
ITEM 3 _____	_____	_____

VENDOR: _____	UNIT COST	TOTAL COST
ITEM 1 _____	_____	_____
ITEM 2 _____	_____	_____
ITEM 3 _____	_____	_____

VENDOR: _____	UNIT COST	TOTAL COST
ITEM 1 _____	_____	_____
ITEM 2 _____	_____	_____
ITEM 3 _____	_____	_____

4. REMARKS: _____

5. PROPERTY BOOK ACCOUNTABILITY: YES / NO, DOC NO: _____

6. RECEIVED BY: _____ DATE: _____

IMPAC Purchase Request					
1. TO BE COMPLETED BY THE REQUESTING SECTION / BRANCH					
From:		DSN:		To:	
Date of Request:				ATTN:	
	QTY	FSC	DESCRIPTION OF SUPPLIES / SERVICES	U/PRICE	TOTAL
1					
2					
3					
4					
5					
				GRAND TOTAL	
Source / Vendor: _____					
Authorizing Regulation: _____					
Signature _____					
<i>Provide the PBO a copy of IMPAC purchase receipts and invoices within 5 days after the purchase.</i>					
2. TO BE COMPLETED BY THE SCREENING AUTHORITY					
STATEMENT: I hereby grant approval for the purchase of the above requested item(s) in accordance with _____					
Date _____ Signature _____					
3. TO BE COMPLETED BY THE APPROVING OFFICIAL					
I certify that above requested items / services are mission essential.					
Request approved: <input type="checkbox"/> YES <input type="checkbox"/> NO _____					
Date _____ Approving Official _____					
4. TO BE COMPLETED BY THE PROPERTY BOOK OFFICER					
Above received items are expendable <input type="checkbox"/> durable <input type="checkbox"/> nonexpendable <input type="checkbox"/>					
(Document and/or Hand Receipt Numbers are annotated in the Remarks block if necessary.) _____					
Date _____ Signature _____					
5. TO BE COMPLETED BY THE HAND-RECEIPT HOLDER					
DD Form 250 completed for above items					
(Only applicable for non-expendable and durable items) _____					
Date _____ Signature _____					
Remarks: _____					

ORDER DATE	VENDOR	DESCRIPTION	TYPE OF CURRENCY	PURCHASE AMOUNT	BUDGET AMOUNT	BALANCE AVAILABLE	IMPAC STATEMENT DATE	AMOUNT BILLED	DIFFERENCE BUDGET/BILL	REMARKS
1-03-07	1ST QTR 88					\$ 5,600.00				
1-03-07	KOLFHUFF	MISC. ITEMS	DM	57.61	\$ 26.11	\$ 4,970.09	10/23/97	\$ 30.26	\$ 0.94	
1-03-07	MAC PC	FRAMES	BF	6320.81	\$ 146.68	\$ 4,801.23				
2-02-07	FENDI SCHMIDT	HIGHER STAMP	DM	78.91	\$ 43.66	\$ 4,757.55	10/23/97	\$ 44.82	\$ 1.16	
5-03-07	MANISTAV	PAPER	\$	200.97	\$ 200.97	\$ 4,450.00	10/23/97	\$ 200.97		
7-03-07	MATHEWSON	COMPUTER EQUIP	\$	806.11	\$ 606.10	\$ 3,644.40	10/23/97	\$ 606.10		
8-03-07	BAUGHMAN	TOOLS	DM	325.91	\$ 180.27	\$ 3,464.13	10/23/97	\$ 180.29	\$ 6.92	
9-03-07	MAC PC	DISKS	LEBA	337,677.45	\$ 174.81	\$ 3,289.30	10/23/97	\$ 181.35	\$ 7.08	
15-03-07	AFES	MILITARY ITEMS	\$	371.51	\$ 371.60	\$ 2,917.60	10/23/97	\$ 371.60		
18-03-07	AFES	OFFICE SUPPLY	\$	25.93	\$ 25.25	\$ 2,891.63				
22-03-07	IMS SUPPLY	TONER	DM	1,687.00	\$ 933.68	\$ 1,947.96				
24-03-07	AFES	LEATERS	\$	80	\$ 85.00	\$ 1,862.96				
24-03-07	GOVT PRINTING	MANUSCRIPT	\$	72	\$ 72.00	\$ 1,790.96				
25-03-07	ADDL FUND OF	\$5,600.00				\$ 5,796.96				
BUDGET RATE FY 98:										
	DM - 1,000.00	DM - 1,000.00								
	BF - 37,350.00	BF - 37,350.00								
	LEBA - 1,750.00	LEBA - 1,000.00								

CARDHOLDER SETUP	
<div style="display: flex; justify-content: space-between;"> <div>Purchasing CPP (DoD)</div> <div>Page 1 of 2</div> </div>	
Agent Number _____ <small>(Leave blank if Cardholder Setup is sent with Agency Setup)</small>	Company Number _____ <small>(Leave blank if Cardholder Setup is sent with Billing Official Level Setup)</small>
Cardholder Information: <small>(Complete all information, unless indicated as optional)</small>	
Cardholder Name: _____ <small>(Name 1) (max. 24 char.)</small>	
Dept./Office/Agency Name: _____ <small>(✓) Emboss Name <input type="checkbox"/> Yes <input type="checkbox"/> No</small> <small>(Name 2) (max. 20 char.)</small>	
Address 1: _____ <small>(max. 30 char.)</small>	
Address 2: _____ <small>(Optional) (max. 33 char.)</small>	
City: _____ State: _____ <small>(max. 23 char.)</small>	
Zip: _____ Country: _____ <small>(max. 10 char.)</small>	
Phone Number: _____ <small>(max. 10 char.)</small>	
User Field 2: _____ <small>(Optional, first eight (8) characters embossed on plastic; max. 13 char.)</small>	
MAT Code: <small>(Indicate up to 4 codes):</small> 1: _____ 2: _____ 3: _____ 4: _____ <small>(Indicate MAT 1889 if issuing checks on the account)</small>	
Single Purchase Limit: \$ _____ 30-Day Limit: \$ _____ <small>(Credit Limit)</small>	
Card Suppression <small>(Indicate Y = Yes, N = No):</small> _____	
I.M.P.A.C. Check <small>(Indicate Y = Yes, N = No):</small> _____ <small>I.M.P.A.C. Check Single Purchase Limit: \$ _____</small> <small>(DOD must attach DFAS confirmation)</small>	
Reporting Levels:	
Level 1: _____ Level 2: _____ Level 3: _____ Level 4: _____ Level 5: _____ Level 6: _____ Level 7: _____	
Master Accounting Code: _____ <small>(Optional) (max. 73 char.) (First 23 characters of Accounting Code)</small>	
_____ <small>(Second 23 characters of Accounting Code)</small>	
_____ <small>(Third 25 characters of Accounting Code)</small>	
Form: CHSET-DoD (0998)	

CARDHOLDER SETUP (cont.)

Purchasing CPP (DoD)

Page 2 of 2

Optional Cardholder Setup Information:

E-mail Address: _____
(max. 60 char.)

Alternate Phone Number: _____
(max. 18 char.)

Fax Number: _____
(max. 18 char.)

Employee ID: _____
(max. 20 char.)

Tax Exempt Number: _____
(max. 20 char.)

Optional Cardholder Authorization Controls:

Daily Transaction Limit: _____	Daily Purchase Limit: \$, _____
Cycle Transaction Limit: _____	Cycle Purchase Limit: \$, _____
Monthly Transaction Limit: _____	Monthly Purchase Limit: \$, _____
Quarterly Transaction Limit: _____	Quarterly Purchase Limit: \$, _____
Annual Transaction Limit: _____	Annual Purchase Limit: \$, _____

Form Submitted by:

Signature _____
Print Name _____
Phone _____
Fax _____ Date Submitted _____

For I.M.P.A.C. Government Services use only:

Account # _____
Rec'd Date: _____ Input Date: _____
Completed By: _____
Reject Date: _____
Reject Reason:
☐ Incomplete (missing information circled or highlighted)
☐ Other _____

MAIL REQUEST TO:
I.M.P.A.C. GOVERNMENT SERVICES P.O. BOX 6347, FARGO, ND 58125-6347
FAX REQUEST TO: 701-461-3466
☎ 888-99-IMPAC (888-994-6722)

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Government Services

Form: CHSET-DoD
(5/98)

BILLING OFFICIAL SETUP

Purchasing CPP (DoD)

Page 1 of 2

Agent Number _____

Billing Official Contact Information: *(Complete all information, unless indicated as optional)*

Billing Official Name: _____
(Name 1) (max. 30 char.)

Dept./Office/Agency Name: _____
(Name 2) (max. 19 char.)

Address 1: _____
(max. 30 char.)

Address 2: _____
(Optional) (max. 30 char.)

City: _____ State _____ Zip _____
(max. 23 char.) (max. 10 char.)

Phone Number: _____
(max. 18 char.)

Fax Number: _____
(max. 18 char.)

E-mail Address: _____
(max. 60 char.)

Tax Exempt Number: _____
(max. 20 char.)

Billing Office Limit \$ _____ Cycle Date _____
(Cycle purchase limit)

Master Accounting Code: _____
(Optional) (Max. 33 char.) (First 23 characters of Accounting Code)

_____ (Second 23 characters of Accounting Code)

_____ (Third 23 characters of Accounting Code)

Reporting Levels:

Level 1: _____ Level 2: _____ Level 3: _____ Level 4: _____

Level 5: _____ Level 6: _____ Level 7: _____

BILLING OFFICIAL SETUP (cont.)

Purchasing CPP (DoD)

Page 2 of 2

Optional Billing Official Authorization Control:

MAT Code 1: _____ 2: _____ 3: _____ 4: _____
(Indicate up to 4 codes) (Indicate MAT 0999 if issuing checks on account associated with this Billing Official Level)

Daily Transaction Limit: _____	Single Purchase Limit (SPL): \$ _____
Cycle Transaction Limit: _____	Daily Purchase Limit: \$ _____
Monthly Transaction Limit: _____	Monthly Purchase Limit: \$ _____
Quarterly Transaction Limit: _____	Quarterly Purchase Limit: \$ _____
Annual Transaction Limit: _____	Annual Purchase Limit: \$ _____

Form Submitted by:

Signature _____
 Print Name _____
 Phone _____
 Fax _____ Date Submitted _____

For I.M.P.A.C. Government Services use only:

Company # _____ Acct # _____
 Rec'd Date: _____ Input Date: _____
 Completed By: _____
 Review Date: _____ Reviewed By: _____
 Reject Reason: _____ Reject Date: _____
☐ Incomplete (missing information circled or highlighted)
☐ Other _____

MAIL REQUEST TO:
 I.M.P.A.C. GOVERNMENT SERVICES P.O. BOX 6347, FARGO, ND 58125-6347
 FAX REQUEST TO: 701-461-3466
 ☎ 888-99-IMPAC (888-994-6722)

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 I.M.P.A.C.[®]
 Government Services

CARDHOLDER STATEMENT OF QUESTIONED ITEM

Purchasing CPP

(Please print or type in black ink)

CARDHOLDER NAME (please print or type)

ACCOUNT NUMBER

CARDHOLDER SIGNATURE

DATE

(AREA CODE) TELEPHONE NUMBER

The transaction in question as shown on Statement of Account:

Transaction Date	Reference Number	Merchant	Amount	Statement Date
------------------	------------------	----------	--------	----------------

Please read carefully each of the following situations and check the one most appropriate to your particular dispute. If you have any questions, please contact us at 888-99-IMPAC (888-994-6722). We will be more than happy to advise you in this matter.

- 1. UNAUTHORIZED MAIL OR PHONE ORDER**
☐ I have not authorized this charge to my account. I have not ordered merchandise by phone or mail, or received any goods or services.
- 2. DUPLICATE PROCESSING—THE DATE OF THE FIRST TRANSACTION WAS _____**
☐ The transaction listed above represents a multiple billing to my account. I only authorized one charge from this merchant for this amount. My card was in my possession at all times.
- 3. MERCHANDISE OR SERVICE NOT RECEIVED IN THE AMOUNT OF \$ _____**
☐ My account has been charged for the above transaction, but I have not received the merchandise or service. I have contacted the merchant but the matter was not resolved. (Please provide a separate statement detailing the merchant contract, and the expected date to resolve the merchandise).
- 4. MERCHANDISE RETURNED IN THE AMOUNT OF \$ _____**
☐ My account has been charged for the above listed transaction, but the merchandise has since been returned.
Enclosed is a copy of my postal or UPS receipt.
- 5. CREDIT NOT RECEIVED**
☐ I have received a credit voucher for the above listed charge, but it has not yet appeared on my account. A copy of the credit voucher is enclosed. (Please provide a copy of this voucher with this correspondence).
- 6. ALTERATION OF AMOUNT**
☐ The amount of this charge has been altered since the time of purchase. Enclosed is a copy of my sales draft showing the amount for which I signed. The difference of amount is \$ _____.
- 7. INADEQUATE DESCRIPTION/UNRECOGNIZED CHARGE**
☐ I do not recognize this charge. Please supply a copy of the sales draft for my review. I understand that when a valid copy is sent to me, a Statement of Questioned Item Form must be provided and will include the copy of the sales draft if a further dispute exists. If a copy of the sales draft cannot be obtained, a credit will appear in my account.
- 8. COPY REQUEST**
☐ I recognize this charge, but need a copy of the sales draft for my records.
- 9. SERVICES NOT RECEIVED**
☐ I have been billed for this transaction, however, the merchant was unable to provide the services.
☐ Paid for by another means. My card number was used to secure this purchase, however final payment was made by check, cash, another credit card, or purchase order. (Enclosed is my receipt, canceled check (front and back), copy of credit card statement, or applicable documentation demonstrating that payment was made by other means).
- 10. NOT AS DESCRIBED**
☐ (Cardholder must specify what goods, services, or other things of value were received). The item(s) specified do not conform to what was agreed upon with the merchant. (The cardholder must have attempted to return the merchandise and state so in their complaint).
- 11. If none of the above reasons apply—please describe the situation: _____**

(Note: Provide a complete description of the problem, attempted resolution and outstanding issues. Use a separate sheet of paper, if necessary, and sign your description statement).

Send To:

IMPAC Government Services, P.O. Box 6347, Fargo, ND 58125-0347
 Fax: 701-461-3466.

usbank.
 I.M.P.A.C.*
 Government Services

Form: CS28CFFUR
 (10/98)



DEPARTMENT OF THE ARMY

CERTIFICATE OF TRAINING

This is to certify that

JOHN A. DOE

has successfully completed

Government Purchase Card Training (\$2,500)
(Date)

Given at Seckenheim, Germany

A handwritten signature in black ink, appearing to read "Warren L. Mickam".

Warren L. Mickam
Chief, Regional Contracting
Office, Seckenheim

Standard Form 107-10

ABWICKLUNGSSCHEIN

- Use the Abwicklungsschein Form when it is saving to the U.S. Government. It is a good business practice.
- Forms should be obtained from the Unit's Resource Management Office - can be pre-signed by the approving/certifying official. Unit/Purchaser fills out the necessary information and vendor fills out the remainder.
- All 3 copies will go to the vendor.
- Make sure the sales tax/mehrwertsteuer is excluded from the total bill.
- Suggested Sources to obtain Abwicklungsschein:

PURSCHE & HENSEL
Kanalstrasse 7
12357 Berlin
Phone: 030-6609010

DRUCKEREI BECHTEL
Brandenburgerstr. 11
67065 Ludwigshafen
Phone: 0621-532323
Fax: 0621-556363

- Possible Sources for Official Stamp:

SCHNEIDER & PARTNER
Christian-Bitter Strasse 2-4
69126 Heidelberg
Phone: 06221-300005

ARTS & CRAFTS
Patton Barracks
Heidelberg

MILITARY GIFTS
Concession Mall
AAFES Mannheim



2. Empfangsbestätigung und Zahlungsbescheinigung --

Certificate of Receipt and Payment -- Certificat de réception et de paiement

Die vorstehend beschriebenen Waren, Leistungen sind in Empfang genommen worden. Für abgabefähige Lieferungen/Leistungen nach dem NATO-Truppendienst und dem Zusatzabkommen sowie nach dem Protokoll über die NATO-Hauptquartiere und das Zusatzabkommen wird bestätigt, daß sie ausschließlich für den Gebrauch oder Verbrauch durch die Streitkräfte oder durch die NATO-Hauptquartiere in Gebiet der Bundesrepublik Deutschland, ihr ziviles Gelände, ihre Mitglieder oder deren Angehörige bestimmt sind.

The supplies/services provided on the third page have been received. For supplies/services under agreement pertaining to NATO-Truppendienst and the NATO Headquarters and the Supplementary Agreement therein it is certified that they are intended to be used or consumed exclusively by the Forces or by the NATO-Hauptquartiere in the territory of the Federal Republic of Germany, the civilian components, their members or dependents.

Les marchandises / services désignés au recto ont été reçus. Il est certifié que ces fournitures / prestations additionnelles d'après règlement sont destinées au service de l'unité et qu'elles sont destinées à être utilisées ou consommées exclusivement par les Forces ou par les Quartiers Généraux de l'OTAN et de l'Accord supplémentaire sont exclusivement destinées à l'utilisation ou à la consommation par les Forces ou par les Quartiers Généraux de l'OTAN sur le territoire de la République Fédérale d'Allemagne, l'élément civil, leurs membres ou les personnes à charge.

Der untenstehend angegebene Gesamtbetrag von **TOTAL AMOUNT AS SHOWN ON FRONT PAGE** ist richtig.
The total amount as shown on the front page of **(Angabe des Betrages in vollständiger Währung oder Dollar)** ist richtig.
Le montant total mentionné au recto de **(Angabe des Betrages in deutscher Währung oder in Dollar)** est exact.

Zahlung wurde geleistet in **CURRENCY USED (DM)**
Le paiement est effectué en **(Angabe der Währung -- indicate currency involved -- indicate in numbers only)**

durch Scheck / Überweisung % von **IMPAC VISA**
by check / by remittance % dated **(Angabe der Zahlungsart -- indicate method of payment -- indicate in numbers only)**
par chèque / par virement % du

aus dem Konto Nr. **UNIT NAME/ADDRESS**
from account No. **(Geldinstitut des zahlenden Diensthabers -- Bank of the paying service -- Banque du service effectuant le paiement)**
au débit du compte No. **(Geldinstitut des zahlenden Diensthabers -- Bank of the paying service -- Banque du service effectuant le paiement)**

AN **NAME OF VENDOR**
à **(Geldinstitut des Lieferanten -- Bank of supplier -- Banque du fournisseur)**

DATE **UNIT'S**
(Datum -- Date -- Date) **OFFICIAL STAMP** **NAME/RANK/UNIT OF APPROVING/CERTIFYING OFFICIAL**
(Date -- Date -- Date) **(Signature -- Signature -- Signature)** **(Name, Rank and Agency of Approving Officer)**
(Date -- Date -- Date) **(Signature -- Signature -- Signature)** **(Name, Rank and Agency of Approving Officer)**



Anmerkungen für den Lieferant / Leistenenden --

- 1) Eintragungen in die 22. Spalte sind zu vermeiden.
- 2) Waren in einem Abgabefähigen Zustand liefern.
- 3) Für abgabefähige Warenleistungen, die in der 22. Spalte angegeben sind, ist die Angabe des Werts in der 22. Spalte zu vermeiden.
- 4) Bei Leistungen, die nicht als vollständige Leistungen von Waren betrachtet sind, ist die Angabe des Werts in der 22. Spalte zu vermeiden.
- 5) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 6) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 7) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 8) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 9) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 10) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.

- 1) Avoid the 22nd column if it applies.
- 2) Deliver supplies/services in a deliverable state.
- 3) For deliverable supplies/services, the 22nd column should not be used to indicate value.
- 4) For supplies/services which are not considered complete supplies/services, the 22nd column should not be used to indicate value.
- 5) The 22nd column should not be used to indicate value.
- 6) The 22nd column should not be used to indicate value.
- 7) The 22nd column should not be used to indicate value.
- 8) The 22nd column should not be used to indicate value.
- 9) The 22nd column should not be used to indicate value.
- 10) The 22nd column should not be used to indicate value.

- 1) Indiquer le service unité d'ap 22.
- 2) Livrer les fournitures / prestations livrables.
- 3) Pour les fournitures / prestations livrables, la 22e colonne ne doit pas être utilisée pour indiquer la valeur.
- 4) Pour les fournitures / prestations qui ne sont pas considérées comme des fournitures / prestations complètes, la 22e colonne ne doit pas être utilisée pour indiquer la valeur.
- 5) La 22e colonne ne doit pas être utilisée pour indiquer la valeur.
- 6) La 22e colonne ne doit pas être utilisée pour indiquer la valeur.
- 7) La 22e colonne ne doit pas être utilisée pour indiquer la valeur.
- 8) La 22e colonne ne doit pas être utilisée pour indiquer la valeur.
- 9) La 22e colonne ne doit pas être utilisée pour indiquer la valeur.
- 10) La 22e colonne ne doit pas être utilisée pour indiquer la valeur.

Übersicht über die letzten Eintragungen der Lieferanten (Tab. 1, Spalte 1 bis 10) ist zu vermeiden. Die Lieferanten sind zu informieren, daß die Eintragungen zu vermeiden sind.

Overview of the last entries of the suppliers (Tab. 1, Column 1 to 10) should be avoided. The suppliers are to be informed that the entries should be avoided.

Vue d'ensemble des dernières entrées des fournisseurs (Tab. 1, colonnes 1 à 10) doit être évitée. Les fournisseurs doivent être informés que les entrées doivent être évitées.

Anmerkungen für den bestätigenden Offizier

- 1) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 2) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 3) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 4) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 5) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 6) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 7) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 8) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 9) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 10) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.

Bemerkungen des Lieferanten/Leistenenden

- 1) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 2) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 3) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 4) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 5) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 6) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
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- 8) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 9) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.
- 10) Die 22. Spalte ist für die Angabe des Werts in der 22. Spalte zu vermeiden.